

K. of Britain & Ireland,
Geo. III. King

W. Burrow

A N
A C T
F O R

708.9.8

Continuing and Amending several Laws
relating to His Majesty's Revenue,
and for the more effectually pre-
venting of Frauds therein.



D U B L I N :

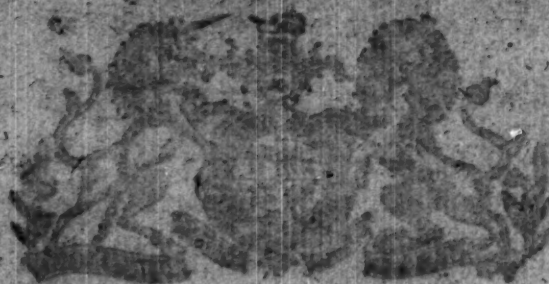
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Excellent Majesty. 1785.

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FOR

Continuing and Amending several Laws
relating to the Revenue
and for the better
regulating the same



DUBLIN:
Printed by George O'Brien, Printer to the House of Commons.
1825.

the said be detached.

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Anno Regni Vicefimo Quinto
Georgii III. Regis.

A C T
F O R

Continuing and amending feveral Laws
relating to His Majesty's Revenue, and
for the more effectually preventing of
Frauds therein.

WH E R E A S the Laws heretofore made, and
now in Force, to prevent the Clandestine
Importation and running of prohibited Goods, and
Goods liable to the Payment of Duties, into this
Kingdom, have not been fufficient to answer the
good Purpofes thereby intended, thofe pernicious
Practices

CHAP.
XXXIV.
VERSUS
HOVERING

From passing the
Act, every Vessel
found at Anchor,
or hovering within
four Leagues of the
Shore, or discovered
to have been
with Goods liable
to be forfeited upon
Importation, with
the same, shall be
seized, and
CHAP.
XXXIV.
be

Former Laws
insufficient.

C H A P.

XXXIV.

VESSELS
HOVERING.

From passing this
Act, every Vessel
found at Anchor,
or hovering within
four Leagues of the
Shore, or discovered
so to have been,
with Goods liable
to Forfeiture upon
Import, with all
her Tackle, and
also the Goods shall
be forfeited.

~~Practices having of late been greatly increased, and~~
carried on by large armed Vessels at Sea, and by nu-
merous ~~gangs of~~ ~~thieves~~ ~~by Land~~ with great
Violence, in Defiance of those Laws, to the great
Loss and Prejudice of the Publick Revenue, the
Disturbance of the fair Dealer, and the endangering
of the Lives of the Officers of the Revenue, acting
in the due Execution of their Duty; and it is become
highly necessary and expedient that some further Pro-
vision should be made more effectually to prevent those
destructive and growing Evils: And whereas the sever-
al Laws made in this Kingdom respecting the hover-
ing of Ships, Vessels, and Boats within three Leagues
of the Shore thereof, have been found insufficient for
the Purposes thereby intended: For Remedy thereof,
be it Enacted by the King's Most Excellent Ma-
jesty, by and with the Advice and Consent of the
Lord Spiritual and Temporal, and Commons in
this present Parliament assembled, and by the Au-
thority of the same, That from and after the pas-
sing of this Act, every Ship, Boat, or Vessel, which
shall be found at Anchor, or lying to, or hovering
within four Leagues of the Shore of this Kingdom,
or shall be discovered so to have been, having on
Board any Goods whatsoever, liable to Forfeiture
by any Act of Parliament, upon Importation into
this Kingdom, and all her Guns, Tackle, Im-
munity, Ammunition, and Apparel, and also any
Goods or Merchandize found on Board, or which
shall have been landed in this Kingdom from on
Board such Ship, Vessel, or Boat, shall be forfeited
and lost, in like manner as any Ship, Vessel, or
Boat, and as any Goods and Merchandize are now
liable

liable to Forfeiture on Account of such Ship, Vessel, or Boat being found at Anchor, lying in, or hovering within three Leagues of the Shore of this Kingdom, or discovered to have been, any Law to the contrary notwithstanding.

C H A P.
XXXIV.
VESSELS
HOVERING,
HOVERING

II. And he it further Enacted by the Authority aforesaid, That all Vessels called Cutters, Luggers, Shallops, or Wherries, of what build soever, belonging in the whole, or in Part to any of His Majesty's Subjects, and all Vessels belonging as aforesaid of any other Description, whose Bottoms are Cleane Work, unless they shall be square Rigged, or fitted as Sloops with Standing Holtsprits, and all Vessels belonging as aforesaid, the Length of which shall be greater than in the Disposition of Three Feet and an Half in one Foot in Breadth, and all Ships or Vessels belonging as aforesaid, against their Resistance, otherwise than as is herein after expressed, which shall from and after the First Day of August next, be found within the Limits or Distance herein after described, shall be forfeited, together with all the Goods (if any) which shall be laden aboard, and all her Guns, Tackle, Ammunition, and Provisions.

and from the first day of August next, all Vessels of the Description herein mentioned, found within Limits herein after, shall be forfeited, together with their Tackle and the Goods on Board.

III. Provided always, That nothing therein contained, shall extend, or be construed to extend, to prevent any Ship or Vessel from having on Board Two Carriage Guns, of a Calibre not exceeding Four Pounds, and small Arms, not exceeding Five Muskets for every Ten Men.

Two Four Pounders allowed for each Vessel, and Two Muskets for every Ten Men.

20

Anno Regni vicissimo quinto

CHAP.
XXXIV.
VESSELS
HOVERING.

Nothing in this
Act shall extend to
any Vessel which
shall be used for
the service of His
Majesty's Navy,
or for the service
of the Admiralty,
or for the service
of the Customs,
or for the service
of the Post-Office,
or for the service
of the Excise,
or for the service
of the Revenue,
or for the service
of the Treasury,
or for the service
of the Bank of
England, or for
the service of any
other public
service.

IV. Provided also, and be it further Enacted by the Authority aforesaid, That nothing in this Act shall extend, or be construed to extend, to any Ship or Vessel on a Voyage from any Part of *America*, or the *East* or *West Indies*, or *Africa*, or the *Mediterranean*, so as to subject the same to Forfeiture for or on Account of her Build, or for having on Board Arms or Ammunition nor to any Ship or Vessel in the Service of His Majesty's Navy, Victualling, Ordnance, Customs, Excise, or Post-Office, for or on Account of her Build, or for having on Board Arms or Ammunition, nor to any Vessel whatsoever, the Owner of which shall have a License, as herein after detailed and directed, for navigating the same, from the Lord High Admiral of Great Britain, or the Commissioners of the Admiralty for the Time being, or from the Commissioners of His Majesty's Revenue in this Kingdom, or any Person authorized by them, to grant the same for or on Account of her Build, or for having on Board such Arms or Ammunition as she shall or may be licensed to have, as herein after mentioned, nor to any Lighters or Barges, used solely in Rivers or Inland Navigation, nor to any Ships or Vessels which shall have on Board any Arms or Ammunition, which shall have been regularly entered and cleared at any Custom-house in any of His Majesty's Dominions, as Merchandize, or for the Use of His Majesty's Stores or Garrisons, and are regularly stowed in the Hold of such Vessels, or are put on Board for the necessary Use and Defence of such Vessels, by License from the Lord High Admiral of Great Britain,

or

or the Commissioners of the Admiralty for the Time being, or by the Commissioners of His Majesty's Revenue, or any Person authorized by them to grant the same, for or on Account of such Arms and Ammunition any Thing herein before contained to the contrary notwithstanding.

C. 1. P.
XXIV.
ANNO
1760.

V. Provided also, and be it further Enacted, That no Fee, Gratuity, or Reward shall be demanded or received for any License granted in Pursuance, or under the Authority of this Act, for registering the same.

VI. Provided also, and be it further Enacted by the Authority aforesaid, That the Owner of every Ship or Vessel which shall be licensed as herein before mentioned, shall before such Ship or Vessel proceeds to Sea, or sails out of any Port, Harbour, or Creek in this Kingdom, bring such License, or cause the same to be brought, to the Collector, or other proper Officer of His Majesty's Revenue, for the Port, Harbour, or Creek, from which such Ship or Vessel is about to sail, which said Collector, or other proper Officer of His Majesty's Revenue, is hereby required duly to register the same, and every such Owner shall also produce the same to the Collector, or other proper Officer of His Majesty's Revenue of any and every Port, Harbour, and Creek, at which he shall arrive.

The License to be brought to the Collector, before the Vessel sails, in Order to be registered.

and it shall be produced to the Collector, before the Vessel sails, in Order to be registered.

VII. And be it further Enacted by the Authority aforesaid, That each and every License shall specify the Tonnage of such Ship or Vessel, and whether

What the License is to contain.

G N A B

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VESSELS

LICENSED.

The Owner of the Vessel to give a Bond not to import or export prohibited or other Goods contrary to the Intent of this or any other Act of Force, or which shall be made hereafter;

The Licensee to be bound to the Intent of this or any other Act of Force, or which shall be made hereafter;

in Failure whereof such License shall be void, and the Vessel be forfeited, &c.

Which is to contain

whether she is a Cutter, Logger, Shallop, or Wherry, and what Sort of Built she is, and who is or are the Owner or Owners thereof, and for what Port, Harbour, or Creek she is bound to sail; and what Quantity and Number, and what Sort of Arms and Ammunition she is licensed to take and have on Board, and the Owner or Owners of such Ship or Vessel shall also give sufficient Security by Bond to His Majesty, His Heirs and Successors, in double the Value of such Ship or Vessel, to be approved of by and to the Satisfaction of such Collector, or other proper Officer of His Majesty's Revenue; with Condition that the said Ship or Vessel shall not be employed in the Importation or Landing of any Tea or foreign Spirituous Liquors, or any Goods now prohibited or hereafter to be prohibited, or any other Goods contrary to the true Intent and Meaning of this or any other Act of Force in this Kingdom, or hereafter to be Enacted, or in the Exportation of any Goods which are, or from Time to Time may be prohibited to be exported from this Kingdom, or in the Relanding of any Goods whatsoever contrary to Law, which are entered Outwards for Exportation for any Drawback or Bounty, or which are or may be prohibited to be used or worn in this Kingdom; and Bailment whereof, or any Part whereof, such License shall be void, and of no Force or Effect; and such Ship or Vessel shall be liable to Seizure and Prosecution, in the same Manner as if no such License had been granted.

VIII. And be it further Enacted by the Authority aforesaid, That from and after the Twenty-fourth

fourth Day of June. One thousand seven hundred and eighty-five. If any Person or Persons upon the Shore, or on Board any Ship, Vessel, or Boat, shall maliciously shoot at or upon any Ship, Vessel, or Boat, belonging to His Majesty's Navy, or in the Service of the Customs or Excise, within the Limits of any Port, Harbour, or Creek of this Kingdom, or within Four Leagues from any Part of the Coast thereof; or if any Person or Persons, being on Shore, or on Board any Ship, Vessel, or Boat, shall maliciously shoot at, maim, or wound any Officer or Officers of His Majesty's Navy, or of the Customs or Excise, whether attempting to go on Board, or being on Board, or returning from on Board any Ship, Vessel, or Boat, or otherwise acting in the due Execution of his or their Duty on Shore, or within the Limits of any Port, Harbour, or Creek of this Kingdom, or within Four Leagues of any Part of the Coast thereof; or shall maliciously shoot at, maim, or wound any Person or Persons aiding or assisting such Officer or Officers in the Execution of his or their Duty as aforesaid, then, every Person so offending, and all and every Person being aiding, abetting, or assisting therein, shall, being thereof lawfully convicted, be adjudged guilty of Felony, and shall suffer Death as a Felon, without Benefit of Clergy.

IX. And for the more easy and speedy bringing the Offenders against this Act to Justice, be it Enacted by the Authority aforesaid, That if any Person or Persons shall be charged with being guilty of any of the Offences aforesaid, made Felony by this Act,

C. H. A. P.

XXXIV.

RESISTANCE.

From 24 June 1785, if any Person shall maliciously shoot at any Vessel belonging to His Majesty within four Leagues of the Coast, or shoot at, or wound any Officer or his Assistant, in the Execution of his Duty, every such Person, and every Person aiding and assisting, shall, if convicted, suffer Death.

FELONS, by this Act.

The Manner of bringing them to Justice.

before

C H A P.

XXXIV.

FELONS

before any one or more of His Majesty's Justices of the Peace, or before one of His Majesty's Justices of the Court of King's Bench, if the Offence be committed in this Kingdom, or within the Limits of any of the Ports thereof, or within Four Leagues of the Coast thereof, by Information of one or more credible Person or Persons upon Oath, by him or them to be subscribed, and shall be indicted for the same in the County where the Offence shall have been committed, if committed within the Body of any County, or in any County in this Kingdom; if the Offence shall have been committed at Sea, and within Four Leagues of the Coast thereof, the Clerk of the Crown where such Indictment shall be found, shall return such Indictment and Information to the Clerk of His Majesty's most honourable Privy-Council in this Kingdom, or his Deputy or Deputies, who is and are hereby required to lay the same as soon as conveniently may be, before the Lord Lieutenant, or other Chief Governor or Chief Governors of this Kingdom for the Time being, and the Privy Council of this Kingdom, whereupon it shall and may be lawful for the said Lord Lieutenant, or other Chief Governor or Chief Governors to make his or their Order in the said Privy Council, thereby requiring and commanding such Offender or Offenders to surrender him or themselves within the space of Forty Days after the first Publication thereof in the *Dublin Gazette*, to the Lord Chief Justice, or any other of His Majesty's Justices of the Court of King's Bench, or to any one of His Majesty's Justices of the Peace, if the Offence be committed within this Kingdom, or within the Limits of

of any of the Ports thereof, or within Four Leagues of the Coast thereof, who is hereby required, upon such Offender or Offenders surrendering him or themselves, to commit him or them without Bail or Mainprize, to the County Gaol, or to the Gaol or Prison of the Place where he or they shall so surrender, to the End that he or they may be forthcoming to answer the Offence or Offences where with he or they shall stand charged, according to due Course of Law; which Order the said Clerk of His Majesty's Privy Council or his Deputy or Deputies shall cause to be forthwith printed and published in two successive *Dublin Gazettes*, and to be forthwith transmitted to the Sheriff of the County where the Offence shall be committed, if the same shall be committed in any County; and if the Offence shall not be committed within any County but within the Limits of any Port as aforesaid, or within four Leagues of the Coasts of any Part of this Kingdom, to be transmitted to the Sheriff of any County in this Kingdom, near to the Place where such Offence shall be committed, which Sheriff shall within Fourteen Days after the Receipt thereof, cause the same to be proclaimed between the Hours of Ten in the Morning and Two in the Afternoon, in the Market Places upon the respective Market Days of the Two Market Towns in the same County in which or near to the Place where such Offence shall have been committed, and a true Copy of such Order shall be affixed upon some publick Place in such Market Towns: And in Case such Offender or Offenders shall not surrender himself or themselves pursuant to such Order of the

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FELONS.

Lord Lieutenant or other Chief Governor or Chief Governors of this Kingdom for the Time being; to be made in Council as aforesaid; he or they so neglecting or refusing to surrender him or themselves as aforesaid, or escaping after such Surrender, shall from the Day appointed for his or their Surrender as aforesaid, be adjudged, deemed, and taken to be convicted and attainted of Felony, and shall suffer Pains of Death as in Cases of a Person convicted and attainted by Verdict and Judgment of Felony, without Benefit of Clergy, if the Offence be charged to have been committed within this Kingdom, or within the Limits of any of the Ports thereof, or within Four Leagues of the Coast thereof; and that it shall be lawful to and for the Court of King's Bench, or the Justices of Oyer and Terminer or General Gaol Delivery for the County or Place where such Person shall be, to award Execution against such Offender or Offenders, in such Manner as if he or they had been convicted and attainted in the said Court of King's Bench, or before such Justices of Oyer and Terminer or General Gaol Delivery respectively, if the Offence be charged to have been committed within this Kingdom, or within the Limits of any of any of the Ports thereof, or within Four Leagues of the Coast thereof.

Persons so neglecting or refusing to surrender, may plead *Ore Tenus*, which Plea a Jury shall try.

X. Provided always, and it is hereby Enacted, That it shall and may be lawful to and for any Person so neglecting or refusing to surrender himself or herself as aforesaid, to plead *Ore Tenus* in Arrest of such Execution, that such Person was at the Time of issuing such Proclamation, and continued to be until

until the Expiration of such forty Days as aforesaid, out of this Kingdom, and thereupon a Jury shall be impannelled to try and determine such Plea; and if such Plea shall be found for the Prisoner, then and in such Case, he or she shall answer such Offence wherewith he or she shall stand charged as aforesaid, in like Manner as if he or she had surrendered himself or herself in due Time after such Proclamation as aforesaid.

XI. Provided also, and be it Enacted, That every such Plea shall contain an Averment that such Person did not fly for the said Offence.

XII. And be it Enacted by the Authority aforesaid, That all and every Person and Persons who shall after the Time appointed as aforesaid for the Surrender of any Person or Persons so charged upon Oath with any of the Offences aforesaid, shall be expired, harbour, receive, conceal, aid, abet, or succour such Person or Persons, knowing him or them to have been so charged as aforesaid, and to have been required to surrender him or themselves by such Order or Orders as aforesaid, and not to have surrendered pursuant to such Order or Orders being prosecuted for the same, within one Year after the Offence committed, and lawfully convicted thereof, shall be guilty of Felony, and shall be transported as a Felon or Felons for the Space of seven Years, in the same Manner as Felons are or shall be appointed to be transported, by Virtue of any Act or Acts already made or hereafter to be made touching the Transportation of Felons; and if any such Offender or

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FELONS.

Such Plea shall contain an Averment that such Person did not fly for the Offence.

Persons who harbour, &c. such Offenders shall be guilty of Felony, and be transported.

Returning before the Time limited; Death.

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FELONS.

Offenders shall be found at large within this Kingdom before the Expiration of the said Term, without lawful Cause, he, she, or they shall suffer Death as Felons, and have Execution awarded against him, her, or them as Persons attainted of Felony without Benefit of Clergy.

Magistrates may apprehend such Offenders as usual.

If the Offender be taken before the Time required to surrender be expired, no further Proceeding shall be had upon such Order in Council.

XIII. Provided nevertheless, and it is hereby declared, That nothing herein contained shall be construed to prevent or hinder any Judge, Justice of the Peace, Magistrate, Officer, or Minister of Justice whatsoever from taking, apprehending, and securing such Offender or Offenders, for requiring whose Surrender such Order in Council shall be made as aforesaid by the ordinary Course of Law, and in Case such Offender or Offenders for requiring whose Surrender such Order in Council shall be made as aforesaid, shall be taken and secured in order to be brought to Justice before the Time shall be expired within which he or they shall be required to surrender him or themselves by such Order in Council as aforesaid, that then and in such Case no further Proceeding shall be had upon such Order made in Council against him or them so taken and secured as aforesaid, but he or they shall be brought to Trial by due Course of Law; any Thing herein contained to the contrary in anywise notwithstanding.

RESISTANCE. XIV. And be it further Enacted by the Authority

From 1st August, 1785, aforesaid, That from and after the first Day of August, 1785, any Person opposing any Officer of the Navy or Revenue in the Execution of his Office, may be carried

One Thousand Seven Hundred and Eighty-five, if any Officer or Officers of His Majesty's Navy, or in the Service of the Customs or Excise being on Shore,

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RESISTANCE.

Shore, or going on Board, or being on board, or returning from on Board any Ship, Boat or Vessel, within the Limits of any of the Ports of this Kingdom, or within Four Leagues from the Coast thereof, shall be hindered, opposed, obstructed, or assaulted in the due Execution of his or their Office or Duty by any Person or Persons whatsoever, either in the Day Time or Night, all and every Person or Persons so hindering, opposing, obstructing, or assaulting the said Officer or Officers in the due Execution of his or their Duty, and all such as shall act in his or their Aid or Assistance, shall and may be carried and conveyed before any one of his Majesty's Justices of the Peace, residing near to the Place where such Offence shall be committed, or where such Person or Persons shall be apprehended, and such Justice shall, upon the Oath of one or more credible Witnesses or Witnessess, commit such Person to the next County Gaol, there to remain until the next Court of Oyer and Terminer, or Gaol Delivery, or until such Person shall be delivered by due Course of Law; and in Case an Indictment shall be found against him, or them, he, or they shall plead thereto, without having Time to traverse the same in Prox as is usual in Cases of Misdemeanors, and being duly convicted thereof, shall by Order of the said Court, before whom such Offender shall be convicted be sentenced to suffer and undergo such Fine and Imprisonment as shall be awarded by the said Court in its Discretion.

before a Justice, who may commit such Person to Gaol till delivered by due Course of Law.

and if an Indictment be found against him he shall plead thereto without having Time to traverse the same in prox as usual, and shall suffer such Fine and Imprisonment as shall be awarded.

XV. And for the speedy and impartial Trial of any Offence which by this Act is declared to be a Felon

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FELONS.

If such Offences be committed within the Limits of any Port, or within 4 Leagues of the Coasts, they shall be tried before any Court of Oyer and Terminer in the Kingdom.

Felony or Misdemeanor, Be it Enacted, That every such Offence in Case the same shall be committed within the Limits of any of the Ports of this Kingdom, or within Four Leagues of any Part of the Coasts thereof, shall and may be enquired of, examined, tried, and determined, before any Court or Courts of Oyer and Terminer, or Gaol Delivery, in any County within this Kingdom, in such Manner as if the Fact had been actually committed within such County, any Law, Usage, or Custom to the contrary in any wise notwithstanding.

Persons arrested for such Misdemeanors, not to be admitted to Bail, without entering into a Recognizance as herein.

XVI. And be it further Enacted by the Authority aforesaid, That where any Person or Persons shall by Virtue of this Act, be arrested and taken before any one of His Majesty's Justices of the Peace for any Offence against this Act, declared to be a Misdemeanor, such Person or Persons shall in no Case be admitted to Bail, unless he shall first enter into a Recognizance, with Two sufficient Sureties, to His Majesty, His Heirs and Successors, in the Sum of Two Hundred Pounds, and the said Sureties in One Hundred Pounds each, with Condition that such Person or Persons shall appear at the then next ensuing Court of Oyer and Terminer or General Gaol Delivery, to be holden for such County, for which the Justice before whom he shall be brought shall act and answer, and plead to any Indictment which may be found at or before such Court for such Misdemeanor, and such Recognizance shall forthwith be transmitted to the Clerk of Assize, or other proper Officer of the Court of Oyer and Terminer or Gaol Delivery for such County as aforesaid.

XVII. And

XVII. And be it further Enacted by the Authority aforesaid, That in Case any Ship or Vessel liable to Seizure or Examination by this or any other Act of Parliament of Force in this Kingdom, shall not bring to, on being required so to do, or being chased by any Cutter or other Vessel in the Service of His Majesty's Navy, having the proper Pendant and Ensign of His Majesty's Ships hoisted, or in the Service of His Majesty's Revenue of the Customs or Excise, such Cutter or other Revenue Vessel having a Pendant and Ensign hoisted with such Marks thereon as are now, or shall be before the Twenty-fourth Day of June, One thousand seven hundred and eighty-five, directed by the Commissioners of His Majesty's Revenue, or any Three of them, to be used or worn by Vessels in the Service of the Revenue of Customs and Excise, in a blue Field, it shall and may be lawful for the Captain or Master, or other Person having the Charge or Command of such Cutter or Vessel in the Service of His Majesty's Navy, Customs, or Excise, to shoot at, or into such Ship or Vessel, which shall not bring to, after such Colours shall be so hoisted as aforesaid, and a Gun shall have been fired by such Cutter or Vessel as a Signal, and such Captain or other Officer, and every Person acting in his Aid or Assistance, or by his Direction, shall be, and is hereby indemnified and discharged from any Penalties or Actions for Damages for so doing; and in Case any Person or Persons shall be wounded, maimed, or killed by, or by Means of such Firing, and the said Officer or Officers, or other Person acting in his or their Aid or Assistance, or by his or their

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VESSELS

Liab. to Examination, not bringing to, upon being required, or being chased by a Vessel in the Service of His Majesty or the Revenue, as herein, it shall be lawful to fire into them.

MASTERS

of Vessels arriving at any Port, or being chased by a Vessel in the Service of His Majesty or the Revenue, as herein, it shall be lawful to fire into them.

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XXXIV.
VESSELS.

their Direction, shall be sued, molested, or prosecuted, or shall be brought before any of His Majesty's Justices of the Peace, or other Justices or Persons having competent Authority, for or on Account of such wounding, maiming, or killing as aforesaid, all and every such Justice or Justices, Person or Persons is and are hereby authorized and empowered, enjoined and required to admit every such Officer and Officers, Person and Persons so brought before him or them as aforesaid, to Bail; any Law, Usage, or Custom to the contrary notwithstanding.

If any Vessel, not authorized, shall carry such Pendant as herein before mentioned, the Commander shall forfeit £ 500.

XVIII. And be it further Enacted by the Authority aforesaid, That if any Ship or Vessel, not being in the Service of His Majesty's Navy, or His Majesty's Revenue, *British* or *Irish*, of the Customs or Excise, shall carry or hoist any such Pendant or Ensign as is herein before mentioned or described, the Master or Person having the Charge or Command of every such Ship or Vessel, shall forfeit the Sum of Five Hundred Pounds.

MASTERS

of Vessels arriving at, or going out of, any Port, &c. in Ballast, if called upon by the Proper Officer, shall make a true Report, and answer such Questions upon Oath, relative to the Navigation of such Vessels as shall be demanded; Penalty £ 100.

XIX. And be it further Enacted by the Authority aforesaid, That from and after the First Day of August, One thousand seven hundred and eighty-five, the Master of every Ship or Vessel arriving at any Port, Harbour, or Creek in this Kingdom, or going Outwards from any Port, Harbour, or Creek in this Kingdom, in Ballast, shall if called upon by the Collector, or other proper Officer of His Majesty's Revenue, make a just and true Report of such Ship or Vessel, both Inwards and Outwards, and answer upon Oath to such Questions relative to the

the Voyage and Navigation of such Ship or Vessel, as shall be put to him by the Collector or other proper Officer of His Majesty's Revenue, at the Port, Harbour, or Creek, where he shall arrive, or from whence he shall depart, under the Penalty of forfeiting One Hundred Pounds for every Neglect, Omission, or Refusal so to do; which Oath the said Collector, or other proper Officer of His Majesty's Revenue is, and are hereby authorized to administer.

XXI. Provided always, That no Master or other Person having the Charge or Command of any Ship or Vessel in Ballast, making Report as above required, shall in Respect thereof be liable to the Payment of any Fees, other than such as such Ship or Vessel was subject to pay previous to the passing of this Act.

XXI. And whereas the Masters of Ships and Vessels trading from Foreign Ports to this Kingdom, do frequently bring great Quantities of prohibited and other Goods, which are liable to high Duties, for the Purpose of smuggling such Goods in this Kingdom, and if they are prevented by the Vigilance of the Officers of the Revenue from landing such Goods, before they arrive at the Port or Place of their Discharge, such Masters do then report the Bales and Packages of such Goods, Contents unknown, to be exported again, and carried back in the same Ship or Vessel to gain an Opportunity of running the same on Shore in this Kingdom, or unshipping them into Boats and other Vessels for that Purpose in their Passage Out-

wards,

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MASTERS of
VESSELS

No more Fees
than before this
Act.

GOODS

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GOODS.

From 24th June
1785, every Bale,
the Contents re-
ported to be un-
known, and intend-
ed for Export in the
same Ship, may be
opened or brought
to his Majesty's
Warehouse.

if such Bales contain
Goods prohibited to
be imported, the
Goods and Packa-
ges shall be forfeit-
ed.

if such Goods be
not prohibited,
they shall be liable
to Duties payable
thereon.

Goods not reported
shall be forfeited.

wards, to the great Prejudice of the publick Reve-
nue, and the fair Traders: And whereas Goods are
often found on board such Ships or Vessels, of which
the Master hath not made any Report: For Remedy
whereof, be it further Enacted by the Authority
aforesaid, That from and after the Twenty-fourth
Day of *June*, One Thousand seven Hundred and
and Eighty-five, where the Master of any Ship or
Vessel shall report any Bales or other Packages of
any Goods, Contents unknown, for Exportation in
the same Ship or Vessel, it shall and may be lawful
for any Officer of His Majesty's Revenue to open
such Bales and Packages on board such Ship or Ves-
sel To reported, and examine the Contents thereof,
or to bring them on Shore to His Majesty's Ware-
house, at the Custom-house for the Port where
such Report is made, if it shall be necessary, and
such Officer shall be, and is hereby indemnified, and
shall not be liable to any Action for so doing: And
in Case it shall appear on such Examination, That
such Bales or Packages, the Contents of which shall
have been reported unknown as aforesaid, shall con-
tain any Goods which are prohibited to be imported,
or are liable to Forfeiture on being imported into
this Kingdom, by any Law now of Force, or which
shall hereafter be Enacted, all such Goods and the
Packages thereof shall be forfeited: And in Case
such Goods shall not be so prohibited, such Goods
shall be chargeable with the Duties due and payable
thereon, and shall not be permitted to be exported,
or delivered for that Purpose, before the legal Du-
ties are regularly paid for the same, without the
particular Leave and Direction of the Commission-
ers of His Majesty's Revenue, or any Three or
more

more of them, and all Goods found on board any Ship or Vessel, of which no Report hath been made by the Master as aforesaid, shall be forfeited; any Law, Custom, or Usage to the contrary notwithstanding.

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CLAIMS.

XXII. And whereas Ships, Vessels, and Boats, and exciseable Goods imported into this Kingdom, are frequently claimed by Persons without just Grounds, in order by the Expence attending the Proceedings in Consequence of such Claims, to render the Seizure thereof of little or no Value, to the Diminution of His Majesty's Revenue, and the great Loss and Discouragement of Officers seizing the same: For Remedy thereof, be it further Enacted by the Authority aforesaid, That from and after the Twenty-fourth Day of June, One Thousand seven Hundred and Eighty-five, upon the Entry of any Claim to any Ship, Boat, or other Vessel, or to any such Goods as aforesaid, seized for any alleged Cause of Forfeiture respecting the Import, or intended Import thereof, the Person or Persons who shall enter the Claim, as Owner or Owners, Proprietor or Proprietors thereof, (in Case such Claimant or Claimants shall reside in this Kingdom) shall be bound with two other sufficient Sureties, to be approved of by the Chief Commissioners of His Majesty's Revenue, or by the Collector, or other principal Officer of the Revenue, at the Port or District where such Claim shall be entered, in the Penalty of One Hundred Pounds, to answer and pay the Costs occasioned by such Claim, in Case of Condemnation, such Cost to be taxed and ascertained

Persons residing
in this Kingdom, or
Persons authorized
by those who do not
reside, claiming any
Vessel or Goods
seized, shall enter
into Security to
pay Costs upon
Condemnation.

C. H. A. P.
XXXIV.

CLAIMS

void, if not made
within the time
limited.and Condemnation
as if no Claim.

by the Chief Remembrancer of the Court of Exchequer, or his Deputy; and if such Owner or Owners, Proprietor or Proprietors, shall not reside in this Kingdom, then and in such Case, the Person or Persons lawfully authorized by such Owner or Owners, or Proprietor or Proprietors, to make such Claim, shall, in like Manner, be bound with two other sufficient Sureties, to be approved of in like Manner, in the like Penalty, to answer and pay all Costs occasioned by such Claim, in Case of Condemnation, such Costs to be taxed and ascertained as aforesaid, or in Default of giving such Security within the Time limited for entering Claims, such Claim shall be null and void: And it shall and may be lawful to and for the Chief Commissioners of Your Majesty's Revenue of Excise, and the Sub-Commissioners in their several and respective Districts, to proceed to the Condemnation of such Ship, Boat, or other Vessel, and such Goods, in such Manner as by Law may be now done for Want of a Claim; any Law, Custom, or Usage, to the contrary notwithstanding.

TOBACCO

in Parcels less
than 425 lb. each,
and contained
in any Vessel, shall
be deemed under
425 lb. though such
Vessel may exceed
that Weight.

XXIII. And whereas Doubts may arise, whether Tobacco made up in Parcels, each less than Four Hundred and Twenty-five Pounds Weight, and contained in Hogsheds or other Vessels, which in the Whole may amount to, or exceed Four Hundred and Twenty-five Pounds Weight, may be legally imported in this Kingdom: Be it Declared and Enacted, That all Tobacco made up in such Parcels as aforesaid, and contained in any Hogshed or other Vessel, shall be deemed and taken to be Tobacco contained

contained in Packages under Four Hundred and Twenty-five Pounds Weight, although such Hog-shead or other Vessel shall amount to or exceed Four Hundred and Twenty-five Pounds Weight.

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XXXIV.

XIV. And whereas it frequently happens, that the Crews of Ships and Vessels hovering on the Coasts of this Kingdom for the Purpose of Smuggling, so soon as a Revenue Cruizer appears in Sight, make Sail from such Cruizer, and during the Chase, throw Overboard a Part or Parts of their Cargoes, in order to save such Ships or Vessels from Forfeiture : For Remedy thereof, be it Enacted by the Authority aforesaid, That whenever due Proofs shall be made that any Part of the Cargo of any Ship or Vessel chased by a Revenue Cruizer, has been thrown Overboard during such Chase, whether within or without the Limits of any Port of this Kingdom, or within or beyond Four Leagues of the Shore thereof, then, and in every such Case, the said Ship or Vessel, together with all her Guns, Tackle, Furniture, Ammunition, and Apparel, shall be forfeited and confiscated, together with all the remaining Part of such Cargo.

VESSELS
CHASED.

If any Part of the Cargo of any Vessel chased by a Revenue Cruizer, be thrown overboard during the Chase, the Ship and Remainder of the Cargo shall be forfeited.

XXV. And whereas it has been for some Years past the Practice of Homeward-bound *East India* and *China* Ships to remain for some Time in the Ports of this Kingdom on their Passage home, and the Officers and Sailors on board such Ships, do, contrary to the Laws now in being, by the Assistance and Aid of many People going to and coming from

EAST INDIA
and CHINA
SHIPS.

the

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EAST INDIA
and CHINA
SHIPS.

From 1st August
1785, every Person
going on Board
such Ships, without
a License, shall
forfeit 500l.

An Account of
Goods found open
on Board such
Ships, to be sent
to London, and the
Goods repacked and
sealed with Lead.

the said Ships, run very considerable Quantities of Muslins, Callicoës, Teas, China Ware, and other Goods on Shore, to the great Prejudice of His Majesty's Revenue: For Remedy thereof, be it Enacted by the Authority aforesaid, That from and after the First Day of *August*, One thousand seven hundred and eight-five, it shall not be lawful for any Person or Persons whatsoever, to enter on board any *East India* or *China* Ship, except the King's Officers, whose Duty obliges them to go on Board such Ship, or such other Person or Persons as shall receive a Permit or License from the Collector or other superior Officer of the Port or Place where such Ship shall lie, or be, under the Penalty of Five Hundred Pounds for every Time such Person or Persons shall go on Board such Ship without such License as aforesaid; and if any Goods shall be found open on Board such Ship, the same shall be taken Account of, and made up in proper Packages suited to the Nature of such Goods, by an Officer or Officers stationed at the Port or Place where such Ship shall be, which said Goods, when so packed up, shall be corded and sealed with a Lead, with the King's Arms thereon, and an Account of all such Goods so packed up, corded, and sealed as aforesaid, shall be transmitted to the Commissioners or Collector of the Customs in the Port of *London*, and also to the Chairman of the Court of Directors of the United Company of Merchants of *Great Britain* trading to the *East Indies*.

XXVI. And

XXVI. And be it further Enacted by the Authority aforesaid, That every Boat or Vessel carrying Persons to such Ship or Ships, shall be licensed as aforesaid; and that every Boat or Vessel carrying Persons to such Ship or Ships without such License, shall be forfeited; and that it shall and may be lawful to and for any Revenue Officer or Officers stationed on Board such Ship or Ships, and they are hereby respectively required to prevent any Person or Persons from going on Board the same, unless he, she, or they produce such License; and that if any Person or Persons shall resist, or obstruct such Officer or Officers in doing his or their Duty as aforesaid, such Person or Persons shall forfeit the Sum of Five Hundred Pounds; and if any Person or Persons whatsoever shall in any Case forge or counterfeit any such License or Permit, as is herein before mentioned, or shall knowingly use or employ any such forged or counterfeited License or Permit, he, she, or they shall forfeit and lose the Sum of One Thousand Pounds for every such Offence.

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EAST-INDIA
and CHINA
SHIPS.Boats not licensed,
which carry Persons
to such Ships, shall
be forfeited.resisting the Revenue
Officers, Penalty
500l.forging such Li-
cense, or using one;
Penalty 1000l.

XXVII. And be it further Enacted by the Authority aforesaid, That where any Drawback is allowed upon the Export of any Goods by any Act or Acts of Parliament now in Force in this Kingdom, or where any Goods, on the Import of which no Duty is payable, shall be exported, all such Goods shall and may be exported without Payment of any Duty; any Law to the contrary notwithstanding; except in Cases where it is or shall be otherwise provided this Session of Parliament.

GOODS,

Whereon a Draw-
back is allowed
upon Export, or
no Duty payable
upon Import,
may be exported
without Duty,
except otherwise
provided this Ses-
sion.

XXVIII. And

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XXXIV.

GOODS,

upon the Export
of which there is
an Allowance
made, if re-
landed, or put on
Board any Vessel to
be reloaded, with-
out a License, or
in Case of Distress,
such Goods and
the Vessel shall be
forfeited.

XXVIII. And be it Enacted by the Authority afore-
said, That from and after the passing of this Act,
if any Goods or Merchandizes shall be put on
Board any Ship or Vessel to be exported, for which
any Allowance is to be made, or Drawback or
Bounty given by the Laws now of Force in this
Kingdom, upon the Exportation thereof, shall be
reloaded or unshipped in any Port or Place in this
Kingdom, or shall be put on Board any Boat or
other Vessel at any Creek, Haven, or Port thereof,
or at Sea, in order to be reloaded, without the Li-
cense of one or more principal Officer or Officers of
His Majesty's Revenue, of such Port or Place first
had and obtained, or unless it be in Case of Distress,
to save the Goods from perishing, which Distress
shall be forthwith proved by the Oath of the Master,
Purser, or other Person having Charge of such Ship
or Vessel, before one of the principal Officers of
the Revenue, at the Port or Place where such Ship
or Vessel shall arrive, all such Goods, together with
such Ship or Vessel, together with all her Guns,
Tackle, Furniture, Ammunition, and Apparel shall
be forfeited.

SEIZURES.

Vessels, and Goods
therein, seized, are
to be brought to
the nearest Port
where Tobacco may
be Warehoused,
and Duties bonded.

XXIX. And whereas, as the Law now stands, all
Seizures are to be brought to the Office of Excise,
next adjoining to the Place where such Seizures
shall be made, whereby many Inconveniencies have
arisen: Be it therefore Enacted, That every Ship,
Vessel, or Boat, and all Goods found on Board any
Ship, Vessel, or Boat, which shall, at any Time
after the passing of this Act, be seized for any Breach
of

of this or any other Law of Force in this Kingdom, may be taken and conveyed to that Port next adjoining to the Place where such Ship, Vessel, Boat, or Goods shall be so seized, where Tobacco may by Law be Warehoused, and the Duties thereof bonded for.

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XXXIV

SEIZURES.

XXX. And it is hereby further Enacted, That it shall and may be lawful to and for the Commissioners or Sub-Commissioners of Excise for the District in which such Port is, to which any such Ship, Vessel, Boat, or Goods shall be, as aforesaid, taken and conveyed under Seizure, to hear, try, and determine the Legality of such Seizure, and give Judgment, and award Execution thereon, as fully to all Intents and Purposes, and with such Powers as if such Seizure had been made within their particular District, any Law to the contrary notwithstanding.

Commissioners for the District in which such Port is, may hear and determine the Legality of the Seizure, and award Execution.

XXXI. And whereas Doubts have arisen, whether Salt brought in Vessels for the Purpose of curing Fish caught on the Coast of this Kingdom, be subject to Duty in like Manner as the same would be, if actually landed in this Kingdom: Be it therefore Declared and Enacted by the Authority aforesaid, That from and after the passing of this Act, all Salt brought on the Coast of this Kingdom, or within Three Leagues thereof, shall be subject to the like Duty that such Salt would be subject to if the same was actually landed in this Kingdom: and in Case any Ship, Vessel, or Boat, with Salt on Board, shall be on any Part of the Coast of this Kingdom,

S A L T

brought within 3 Leagues of the Coast, subject to Duty, and if not paid, such Salt shall be forfeited.

C. H. P.
XXXIV
SALT.

Kingdom, or within Three Leagues thereof, for the Space of Twenty-four Hours, and shall not invoice the said Salt, and pay Duty for the same, then, and in every such Case, all such Salt shall be forfeited; and it shall and may be lawful for any Officer of the Revenue to seize all such Salt as shall be found on board such Ship, Vessel, or Boat, and to detain such Ship, Vessel, or Boat in which the Salt shall be so found, until the said Salt shall be unladen.

SPIRITS, &c.

From 1st August
aforesaid, no Spirits,
Teas, Wines, or
Coffee, shall be im-
ported without a
License, except
where Tobacco
may be Ware-
housed and Duties
bonded, the Ports
of Shire Towns of
Counties and New
Ross.

T. J. A. 2
voiced from any
Port in Europe to
the North of Cape
Finisterre, shall af-
ter 1st August, or
any other Port of
Europe, Africa,
Asia, or America,
after 29th Septem-
ber next, be found
within Limits of
any other Port with
such Articles on
Board, or discover-
ed so to have been,

XXXII. And be it Enacted by the Authority afore-
said, That it shall not be lawful from and after the
First Day of August aforesaid, to import any Brandy,
Rum, or other Spirits, or any Teas, Wines, or
Coffee, without special License from the Commis-
sioners of the Revenue, or any Officer properly
authorized by them for the Purpose of granting
such License in the Manner herein after mentioned,
at or into any Place or Port in this Kingdom, save
only such Places or Ports where Tobacco may by
Law be Warehoused, and the Duty bonded for,
and the Ports of the Shire Towns of Counties, and
the Port of New Ross, being situated within the
Harbour of Waterford; and if any Ship or Vessel
invoiced from any Port in Europe, situated to the
North of Cape Finisterre, shall after the First Day of
August next, or invoiced from any other Port of
Europe, or from any Port of Africa, Asia, or Ame-
rica, shall after the Twenty ninth Day of September
next, be found within the Limits of any other Port
or Haven, or Creek within this Kingdom, having
Brandy, Rum, or other Spirits, or any Teas, Wines,
or Coffee on Board in any Packages whatsoever,
without

without a Coast Cocket for such Goods, or without a License as aforesaid, having been previously obtained, or shall be discovered to have been, save only and except in Case of unavoidable Necessity and Distress, of which Necessity and Distress the Master, Purser, or Person having or taking the Charge or Command of such Ship or Vessel, shall immediately after the Arrival of such Ship or Vessel in such Port, Haven, or Creek, give Notice, and make Proof before the Collector or other Chief Officer of the Revenue resident at the nearest Port where such Ship or Vessel shall arrive; such Ship or Vessel with all her Guns, Tackle, Furniture, Ammunition, and Apparel, and also the said Brandy, Rum, or other Spirits, Teas, Wines, or Coffee, shall be forfeited.

XXXIII. Provided nevertheless, That it shall be lawful to have so much Tea, Brandy, Rum, or other Spirits for the Use of the Seamen then belonging to, and on Board such Ship or Vessel, as shall not exceed in Quantity Two Gallons of Spirits, and One Pound of Tea for each Seaman.

XXXIV. And be it further Enacted by the Authority aforesaid, That the Commissioners of His Majesty's Revenue shall be, from and after the passing of this Act, empowered to grant Licenses for the Import of Tobacco into any Port in this Kingdom, in like Manner as they are hereby enabled to grant them for the Import of Rum, Teas, Wines, or any other Articles.

CHAP.
XXXIV.

SPIRITS, &c.

without a Coast Cocket, or License, except in Distress, the Vessel and all such Goods shall be forfeited.

PERMIT OF
CERTIFICATE
None of an
earlier Date than
the 1st Jan. shall be
of Force.

Two Gallons of
Spirits, and 1 Pound
of Tea allowed for
each Seaman.

TOBACCO,

Commissioners
empowered to grant
Licenses for the
Import thereof
into any Port.

Permit or Certificate
shall be in
Force for more than
2 Months.

Anno Regni vicefimo quinto

CHAP.
XXXIV.

LICENSES

Contents of such
Licence.

**PERMIT or
CERTIFICATE,**

None of an
earlier Date than
1st June shall be
of Force.

No Fee for grant-
ing a Permit or Cer-
tificate.

Permit or Certi-
ficate not to be in
Force for more than
3 Months.

XXXV. Provided always, and be it further Enacted by the Authority aforesaid, That every such Licence shall contain the Name of the Ship or Vessel, the Name of the Master or Commander, or Owner thereof, the Quantity and Quality of the Goods intended to be imported, the Owner thereof, and the Port where the Goods are intended to be landed, and shall be granted upon Demand without Fee or Reward.

XXXVI. And be it further Enacted by the Authority aforesaid, That from and after the 24th Day of June, One Thousand Seven Hundred and Eighty five, no Permit or Certificate of an earlier Date than the First Day of June aforesaid, shall be of Force to protect any Goods, Wares, or Merchandizes, for the Protection of which Permits or Certificates are now by Law necessary to be produced; and that it shall and may be lawful to, and for any Officer of the Revenue to seize any such Goods, Wares, or Merchandizes, unless a Permit or Certificate of a later Date than the said First Day of June aforesaid, shall be produced upon Demand thereof, which said Permit or Certificate, the proper Officer authorized so to do, is hereby required upon Application to him made for that Purpose, to grant without Fee or Reward.

XXXVII. And be it further Enacted by the Authority aforesaid, That no Permit or Certificate, which shall be granted to cover or protect any Goods, Wares, or Merchandizes shall be in Force, or shall protect

protect or cover any such Goods, Wares, or Merchandizes for any longer Time than for the Space of Three Months after such Permit or Certificate shall be so granted, and that before the End or Expiration of such Time it shall and may be lawful for the proper Officer authorized so to do, and he is hereby required upon Application to him made for that Purpose, to grant a new Certificate for such Goods, Wares, or Merchandizes, or for so much thereof as shall appear to such Officer upon View and Examination thereof, to be on Hand, and undisposed of without Fee or Reward, and at the Time of such new Certificates being granted, the old one shall be delivered up to the Officer granting such new Certificates, and if any Goods, Wares, or Merchandizes shall be found without such new Certificate as aforesaid, the same shall be forfeited, and it shall and may be lawful for any Officer of the Revenue, and he is hereby required to seize the same.

CHAP.
XXXIV.

CERTIFICATES.

A new one to be granted upon Demand,

the old one to be delivered up.

Goods found without the new Certificate to be forfeited.

XXXVIII. And whereas Persons importing Goods into this Kingdom frequently grant Certificates of their having sold Quantities thereof, when in Fact no such Goods have been sold, and the Persons to whom such Certificates are granted, procure them for the Purpose of obtaining Permits, in order to cover smuggled Goods: For Remedy whereof, be it Enacted, That if from and after the passing of this Act, any Person or Persons shall grant a Certificate or Certificates of having sold Goods to any Person or Persons, unless the Goods in such Certificate mentioned shall have been actually sold and delivered to the Person or Persons named therein, then and in every

From passing this Act, any Person granting a Certificate of having sold Goods not actually sold and delivered, shall forfeit £100.

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XXXIV.

CERTIFICATE.

every such Case the Person or Persons granting the same, shall forfeit One Hundred Pounds for every such Offence, and on the Trial of any Information for the aforesaid Penalty, the Proofs that the Goods mentioned in such Certificate were actually sold and delivered to the Person or Persons therein named, shall lie on the Person or Persons granting the same.

PERMITS.

XXXIX. Whereas Permits are frequently applied

None to be granted for conveying Tobacco, Brandy, or other foreign Spirits, or Wine in Hogsheads, to any greater Distance than inserted therein.

for and granted to protect Goods to Places considerably distant from the Places where such Permits are granted, by which great Frauds arise: For Remedy thereof, be it further Enacted by the Authority aforesaid, That from and after the Twenty fourth Day of June, One Thousand Seven Hundred and Eighty-five, no Permit shall be granted for conveying Tobacco, Brandy, or other Foreign Spirits, or Wine in Hogsheads to any greater Distance than shall be inserted in such Permit; and if it shall be necessary to have such Goods carried farther, it shall and may be lawful for the Owner or other Person having Charge of such Goods to demand a Renewal of such Permit, or a new Permit, to protect such Goods, from the proper Officer of Excise of the District where the first Permit was directed to, as he shall think fit, which Renewal or new Permit, such Officer is hereby required to grant if the Time of such Permits being in Force be not expired, upon the Owner or other Person having Charge of such Goods, producing the Original Permit to such Officer, and making Oath, that the Goods so produced are the identical Goods for which the said original Permit was produced, if required by

if necessary, another to be granted at the Place where the first was directed to.

Oath to be made by the Person demanding new Permit, if required.

by the Officer so to do; and in Case such Goods shall not be intended for the Place the said second Permit shall be directed to, the Owner, or other Person having Charge of such Goods, shall be entitled to a Renewal or new Permit for the Carriage thereof, upon performing the Requisites herein before directed, and so in like Manner, the Owner, or other Person having Charge of such Goods, shall be entitled to Renewals or new Permits for the same, until such Goods shall arrive at their Place of Destination; which several Permits or Renewals thereof, the proper Officer is hereby required to grant without Fee or Reward.

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XXXIV.

PERMITS.

New ones to be granted, till the Goods arrive at the Place destined, without Fee.

XL. And be it further Enacted, by the Authority aforesaid, That it shall and may be lawful to and for any Officer or Officers of His Majesty's Revenue who are already empowered, or who hereafter shall be empowered to grant or renew Permits for the carrying or conveying exciseable Goods from one Part of this Kingdom to another, and they are hereby empowered and required to examine upon Oath, any Person or Persons so applying for such Permits, whether the Duty was actually, and *bona fide*, paid for the Goods for which such Original Permit shall be so demanded, and as to the Identity of the Goods for which such Renewal or new Permit shall be demanded, and to all such other Matters as shall appear to such Officer or Officers necessary to satisfy him or them, that the Goods in Question had paid Duty.

Officers to examine upon Oath Persons applying for Permits, relative to the Duty.

XLI. And whereas Doubts have arisen, what Persons ought to be deemed Retailers within the Meaning

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XXXIV.

RETAILERS.

Persons deemed
such, who sell
Goods in any other
Package than that
in which imported,

Meaning of the feveral Laws relating to Retailers :
Be it therefore Declared and Enacted by the Authority aforefaid, That all and every Person and Persons selling any Kind of Goods, Wares, or Merchandizes in any other Package than that in which the fame were imported into this Kingdom, fhall be deemed and taken to be to all Intents and Purpofes, a Retailer and Retailers, and be fubject to all Rules, Regulations, Restrictions, Forfeitures and Penalties to which Retailers are by Law now fubject.

Not to extend to
Persons herein
mentioned.

XELI. Provided always, That nothing herein contained, fhall extend to any Person or Persons who deal in and fell Wine in Quantities, not lefs than One Gallon, or Nutmegs, Mace, Cloves, or Cinnamon, Drugs, Dying Stuffs, and the Materials of Manufacture.

T E A.

XELIII. And whereas feveral ill-dispofed Persons do frequently dye, fabricate, or manufacture very great Quantities of Sloe-Leaves, Liquorice Leaves, and the Leaves of Tea that have been before ufed, or the Leaves of other Trees, Shrubs, or Plants, in Imitation of Tea, and do likewise mix, colour, ftain, and dye fuch Leaves, and likewise Tea with Terra Japonica, Sugar, Molaffes, Clay, Logwood, and with other Ingredients, and do fell and vend the fame as true and real Tea, to the Prejudice of the Health of His Majesty's Subjects, the Diminution of the Revenue, and to the Ruin of the fair Trader : For Remedy of fuch Frauds and Abufes for the future, be it Enacted by the Authority aforefaid, That from and after the Twenty-fourth Day of June, One

One thousand seven hundred and eighty five, if any Person or Persons shall dye, fabricate, or manufacture any Sloe Leaves, Liquorice Leaves, or the Leaves of Tea that have been used, or the Leaves of any other Tree, Shrub, or Plant, in Imitation of Tea, or shall mix, colour, stain, or dye such Leaves of Tea with Terra Japonica, Sugar, Molasses, Clay, Logwood, or with any other Ingredients or Materials whatsoever, or shall sell and vend, or utter, offer, or expose to Sale, or shall have in his, her, or their Custody or Possession any such dyed, fabricated, or manufactured Leaves, in Imitation of Tea, or any such coloured, stained, or dyed Leaves, or Tea mixed with any of the Ingredients before-mentioned, or with any other Ingredient whatsoever, such Person or Persons shall respectively, for every Pound of such Leaves so dyed, fabricated, or manufactured, in Imitation of Tea, and for every Pound of such mixed, coloured, stained, or dyed Leaves of Tea, forfeit and pay the Sum of Ten Pounds, together with all such Leaves or Tea, which Leaves or Tea, any Officer or Officers of His Majesty's Revenue is, and are hereby required and empowered to seize.

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XXXIV.

TEA.

Persons who dye, fabricate, or manufacture Sloe Leaves, or any other Tree, Shrub, or Plant, in Imitation of Tea, or shall mix, colour, stain, or dye such Leaves, or sell, or have in their Custody any such, shall forfeit for every Pound, £10. together with such Leaves.

XLIV. Whereas there are high Duties payable on the Importation of Tallow into this Kingdom, and it would be highly conducive to the Manufacture of Soap and Candles in this Kingdom, and to the Exportation of those Commodities, if the Import of the said Commodities was encouraged, by lessening the Duty thereof: Be it therefore Enacted by the Authority aforesaid, That from and after the passing

TALLOW.

No more than 6d. Duty upon every 100lb. Weight thereof imported.

* K

of

C H A P.
XXXIV.

A C T

ASSISTANCE.

Recital of 13 &
14 Geo. 3. relative
to Magistrates and
other Officers giving
Assistance to the
Officers of Revenue.

of this Act, there shall be paid for every One Hundred Weight of Tallow, the Sum of Six Pence on the Importation thereof into this Kingdom, and no more, any Law or Statute to the Contrary thereof in any wise notwithstanding.

XLV. Whereas by an Act made and passed in this Kingdom in the Thirteenth and Fourteenth Years of His present Majesty's Reign, Entitled, *An Act for continuing and amending several Laws now in Force relating to His Majesty's Revenue, and for the more effectually preventing Frauds therein*, it is among other Things Enacted, That from and after the Twenty fourth Day of June, One thousand seven hundred and seventy four, all Justices of the Peace, Mayors, Sheriffs, Portreeves, Bailiffs, Sovereigns, Constables, Headboroughs, and all the King's Majesty's Officers, Ministers, and Subjects whatsoever, serving under His Majesty by Commission, Warrant, or otherwise, shall be aiding and assisting to all and every Person and Persons who are, or shall be appointed to manage or collect his Revenues, and the Officers of these Revenues respectively, and their respective Deputies, in the due Execution of all and every Act and thing required and enjoined by that or any Act or Acts of Parliament made in this Kingdom relative to the Revenue of the same; and that all such Persons as shall be aiding and assisting unto them in the due Execution thereof, should be defended and saved harmless by Virtue of that Act; and the proper Officers of His Majesty's Court of Exchequer in Ireland, are there-
by

by authorized, by Application made to them by any known Solicitor of His Majesty's Revenues, or any of them respectively, upon his producing an Order signed by the Chief Commissioners of His Majesty's Revenue, or any Three or more of them, to issue Writs of Assistance under the Seal of His Majesty's Court of Exchequer, to authorize the Officers of His Majesty's Revenue to require and demand the Aid and Assistance of His Majesty's Officers, and all other Persons as herein before mentioned: And whereas Doubts have arisen, whether the several Justices of the Peace, and the several other Officers in the said Act mentioned, are bound to be aiding and assisting the Managers, Collectors, and Officers of His Majesty's Revenue, and their respective Deputies, in the due Execution of all and every Act or Thing required and enjoined by any Law relating to His Majesty's Revenue, passed in this Kingdom subsequent to the said last in Part recited Act: For the taking away of all such Doubts, be it further Declared and Enacted by the Authority aforesaid, That from and after the passing of this Act, all and every Provision, Clause, or Part of the said Act herein in Part recited, shall be deemed, construed, and taken to extend, not only to the said Act itself, and all Acts passed prior to the passing of the same, but to this present Act, and to all other Acts now in Force, or hereafter to be made in this Kingdom relating to His Majesty's Revenue, and to all and every Part and Parts thereof, as fully and effectually as if such Clauses and

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XXXIV.

ASSISTANCE.

Such Parts of said Act, extended to all Acts heretofore made, or hereafter to be made, relative to the Revenue.

* K 2 6

Provisions

**C H A P.
XXXIV.**

W I N E.

None of *Portugal*, to be imported in any Vessel that shall not contain 63 Gallons, or to be forfeited.

Provisions were separately and distinctly Enacted in and by every such Act and Acts respectively.

XLVI. And be it further Enacted by the Authority aforesaid, That from and after the Twenty-fourth Day of *June*, One thousand seven hundred and eighty-five, no Wine of the Growth or Produce of *Portugal*, shall be imported into this Kingdom, or into any Port, Harbour, Haven, or Creek thereof, in any Bottle, Jar, Cask, or other Vessel, which shall not contain Sixty-three Gallons at least, upon pain of forfeiting such Wine, and the Bottle, Jar, Cask, or Vessel in which such Wine shall be contained.

O I L

of *Sevil*, *Majorca*, *Minorca*, *Apulia*, *Provence*, or *Portugal*, to pay a Duty of Custom of £2. 12s. per Ton only, when imported by Subjects, if by Aliens, £3. 5s. per Ton.

XLVII. Whereas Doubts have arisen, as to the Duty of Custom, payable on the Importation of Oil, of the Produce of *Seville*, *Majorca*, *Minorca*, *Apulia*, *Provence*, or *Portugal*: And whereas the Duty imposed by the Act of Customs on such Articles, is a Duty of Two Pounds Twelve Shillings per Ton, if imported by natural born Subjects; and if imported by Strangers or Aliens, a Duty of Three Pounds Five Shillings per Ton: And whereas it is thought reasonable that the Duty imposed on such Oil by the said Act of Customs, should be the only Duty of Customs payable thereon: Be it therefore Declared and Enacted by the Authority aforesaid, That all such Oil imported into this Kingdom by natural born Subjects, shall pay a Duty of Custom, after the Rate of Two Pounds Twelve Shillings per Ton only; and if such Oil shall be imported by Strangers or Aliens, a Duty of Custom shall

shall be paid after the Rate of Three Pounds Five Shillings per Ton only, any Law or Custom to the contrary notwithstanding.

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XXXIV.

XLVIII. And in order to prevent the great Expence and Trouble which the Officers of His Majesty's Revenue may be at in proving the Commissions under which they act: Be it Enacted by the Authority aforesaid, That in all Suits, Actions, Indictments or Informations brought against any Officer of His Majesty's Revenue; and in all Suits, Actions, Indictments or Informations brought by any Officer of His Majesty's Revenue in his own Name, or in His Majesty's Name, or in the Name of any Informer, where it may be necessary to prove the Commission or Commissions of such Officer or Officers, an attested Copy of the Entry in any of the Books of, or belonging to the Commissioners of His Majesty's Customs or Excise in *Dublin*, or of the Entry in the Collector's Books of that District, where he or they acted as an Officer or Officers, shall be admitted and allowed as Evidence in all Courts, whether Courts of Record, or not Courts of Record in this Kingdom, of his or their being a legal Officer or Officers, or of his or their having Authority to act as an Officer or Officers of His Majesty's Revenue, without producing the Commission by which he or they were appointed and constituted.

COMMISSIONS.

To prove the Commission of Officers, an attested Copy of the Entry in any of the Books belonging to the Commissioners in *Dublin*, or in the Collector's Books of the District where they act, shall be sufficient Evidence in all Courts of their being legal Officers.

XLIX. And whereas it has sometimes happened, upon the Trial of Offences against the Laws of this Kingdom before Sub-Commissioners of Excise, that the Sub-Commissioners have, after their Court has

C H A P.
XXXIV.SUB-COM-
MISSIONERS.

From 24 June
1785; it shall not
be lawful for any
Court of Sub-Com-
missioners to ad-
journ the hearing
of any Cause begun,
except from Day to
Day, for further
hearing thereof,
unless by Consent
of both Parties, or
other sufficient
Cause, upon Oath,
&c.

has been opened, and the Trial begun, adjourned the Court and Trial, merely for their own Convenience, without any Application for that Purpose on the Behalf of the Parties, or either of them, and without any Cause assigned on Oath to justify such Adjournment, to the great Injury and Delay both of the Crown and Subject: For Remedy whereof, be it Enacted by the Authority aforesaid, That from and after the Twenty fourth Day of June, One thousand seven hundred and eighty five, it shall not be lawful for any Court of Sub-Commissioners to adjourn the hearing of any Cause actually begun, unless from Day to Day, for the Purpose of further hearing such Cause (Sundays excepted) unless by the Consent of both Parties, or upon some good and sufficient Cause to be assigned upon Oath by one of the Parties applying for such Adjournment, or his, her, or their Council, Agent, or Solicitor, or unless upon some good and sufficient Cause, to be assigned upon Oath by one or more of the said Sub-Commissioners, if any Adjournment shall be desired and applied for by him or them.

SEIZURES.

All Ships, Vessels, Boats, or Beasts of Burden seized, deemed perishable Goods.

L. And be it Enacted by the Authority aforesaid, That all Ships, Vessels, Boats, or Beasts of Burden, now seized, or which shall at any Time after the passing of this Act, be seized for any Breach of the Laws of this Kingdom, shall be deemed and considered to be perishable Goods, and shall be sold in such Manner, and be liable to such Rules, Regulations, and Provisions, as at present by Law subsist respecting perishable Goods seized and condemned

condemned for any Offence against the Laws of this Kingdom.

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XXXIV.

LI. And whereas, as the Law now stands, if any Ship or Vessel, or the Cargo thereof be seized for any Breach of the Laws of this Kingdom, such Ship or Vessel, or the Cargo thereof, are liable to be condemned, unless a Claim be made within Twenty one Days by the real Owner or Proprietor, Owners or Proprietors thereof, or by some Person by him or them deputed in Writing to claim the same: And whereas it may be difficult for Foreign Merchants to comply with the above-mentioned Provisions: Be it Enacted by the Authority aforesaid, That after the Twenty fourth Day of June, One thousand seven hundred and eighty five, whenever any Ship or Vessel, or the Cargo thereof, shall be seized for any Offence against the Laws of this Kingdom, it shall and may be lawful for the Master or other Person having Charge of such Ship or Vessel, or the Cargo thereof, to claim such Ship or Vessel, or the Cargo thereof, for and on Account of the Owners or Proprietors thereof, such Person making an Affidavit, before the Officer empowered to receive such Claim, of the Names and Places of Abode of the real Owners and Proprietors thereof, and of the Person or Persons to whom such Ship or Cargo is consigned, and also entering into such Security as is in this present Act before mentioned with respect to Persons making Claims to any Goods, Wares, and Merchandize seized for any Offence against the Laws of this Kingdom.

CLAIMS.

When any Vessel or Cargo shall be seized, the Person having Charge thereof, may claim such for the Owners, declaring their Names and Abode, upon Oath, to whom consigned, and also giving Security.

LII. And

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Recall of 22 &
23 Geo. 3.

LII. And whereas by an Act passed in the Twenty first and Twenty second Years of His Majesty's Reign, Entitled, *An Act for continuing and amending several Laws relating to His Majesty's Revenue, and for the more effectually preventing of Frauds therein, and for such other Purposes as are therein mentioned*, it is Enacted, That from and after the Twenty fourth Day of June, One thousand seven hundred and eighty two, every Distiller from the Day on which his or her Still shall be unlocked at his or her Desire, shall be charged and chargeable with, and shall pay Excise in the Manner, and according to the Quantities therein after mentioned, for the Space of Twenty-eight Days next ensuing, and for every Day after the Expiration of said Twenty-eight Days, until such Notice shall be given to the Collector, Surveyor, and Gauger, as is therein after directed, of the Time of his or her intending to discontinue working his or her Still or Stills, and until his or her Still or Stills shall be taken down or locked; or both, as the case may be, in the Manner therein after directed, and until the Head or Heads of such Still or Stills as are to be taken down, shall be unlocked; and that every such Distiller shall likewise after every future Declaration of his or her Intention to have his or her Still or Stills unlocked, stand charged and chargeable with, and pay Excise, in like Manner according to the like Quantities, and for the like Time, to commence and be computed from the Day of unlocking his

his or her Still or Stills, after such successive Declaration as aforesaid, a Deduction of Two Days being made for the Purpose of putting up or replacing such Still or Stills as shall be taken down, so as such Still or Stills be not set to work upon either of the said Two Days, and also an Allowance of One Pound Sterling being made to every such Distiller out of the Charge of Excise for replacing every Still of Five Hundred Gallons Content, and upwards, and of Twelve Shillings for replacing every Still of Two Hundred Gallons Content, and less than Five Hundred Gallons Content: And whereas it is by the said Act also Enacted, That from and after the Twenty fourth Day of June, One thousand seven hundred and eighty two, every Distiller, whose Still or Stills shall be of less than One Thousand Gallons Content each, shall be considered as continuing to work until such Time as the said Still or Stills shall be taken down out of the Works, and placed as is therein after directed; and the Person to whom the same shall belong, or who shall have the Custody thereof, shall be charged with, and pay Excise accordingly: And whereas it is by the said Act also Enacted, That from and after the Twenty fourth Day of June, One thousand seven hundred and eighty two, every Distiller, being a Maker of Spirits, who shall have any Still of One Thousand Gallons Content or upwards each, shall be charged with, and shall pay Excise for six Charges of Low Wines for every such Still, for Twenty eight Days next af-

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ter the Day on which such Distiller shall have such Still or Stills unlocked, together with the Excise of as much more Pot-ale, Wash, low Wines, Singlings or strong Waters as he or she shall be found to make, or distil within said space of Twenty-eight Days, and in the same Proportion for every subsequent Day, until such Still or Stills, pursuant to the Notice for that Purpose therein after directed to be given to the Collector, Surveyor, and Gauger as therein after directed, shall be locked as therein after is directed: And whereas it is by the said Act also Enacted, That from and after the Twenty fourth Day of June, One Thousand seven Hundred and Eighty two, every Distiller who shall have any Still or Stills under One Thousand Gallons, and not less than five Hundred Gallons each Content, shall be charged and chargeable with, and shall pay Excise for seven Charges of low Wines, for every such Still for Twenty eight Days next after the Day on which such Distiller shall have his or her Still or Stills unlocked, together with the Excise of so much more Pot-ale, Wash, low Wines, Singlings, or strong Waters, as he or she shall be found to make or distil within said Space of Twenty-eight Days, and in the same Proportion for every Day until such Still or Stills pursuant to such Notice given to the Collector, Surveyor, and Gauger as therein after mentioned shall be taken down and locked as therein is directed: And whereas it is by the said Act also Enacted, That from and after the Twenty-fourth Day of June, One Thousand seven Hundred and Eighty

Eighty two, every Distiller who shall have one or more Still or Stills under five Hundred Gallons each Content shall be charged with, and shall pay Excise for eight Charges of low Wines, for every such Still for Twenty eight Days next after the Day on which such Distiller shall have his or her Still, or Stills unlocked, together with the Excise of as much more Pot-ale, Wash, low Wines, Singlings, or Strong Waters, as he or she shall be found to make or distil within said Space of Twenty eight Days, and in the same Proportion for every Day until such Still or Stills, pursuant to such Notice given to the Collector, Surveyor, and Gauger as is therein mentioned, shall be taken down and locked as therein after is directed: And whereas it is by the said Act also Enacted, That from and after the Twenty fourth Day of June, One Thousand seven Hundred and Eighty two, every Distiller who shall intend to discontinue Distilling with all or any of his Still or Stills, may after Twenty eight Days from the Day of unlocking such his, or her Still or Stills respectively, discontinue Distilling with all or any of his or her Still or Stills by giving Notice in Writing of such his or her Intention six Days before the Day on which he or she intends so to discontinue, which Notice shall be served upon the Collector of the District, and the Surveyor and Gauger of the Walk wherein such Distillery shall be carried on, requiring that his or her Still or Stills so intended to be discontinued from Distilling, may on a Day to be therein named, if a Still

or Stills of One Thousand Gallons or upwards each Content be locked, or if under One Thousand Gallons Content, be taken down and locked, and upon such Distillers causing to be locked, if a Still or Stills of One Thousand Gallons, or upwards, each Content so intended to be discontinued as aforesaid, or taking or causing to be taken down all and every his, or her Still or Stills, so intended to be discontinued from Distilling, under One Thousand Gallons Content, clear out of the Works, and laying the same on the Ground near the Grate on which the same was or were fixed, it shall then be lawful for the Surveyor or Gauger to strap down and lock on the Head of every such Still or Stills so intended to be discontinued as aforesaid, and to lock the Door of the Furnace Grate, and to secure, stop and lock the Discharge Cock or Pipe of every such Still or Stills, and if the Surveyor or Gauger shall be prevented or hindered from so doing by any Person at such Distillery, or by Means of the Distillery's being locked, and no Person appearing to give him Entrance or otherwise, or if any Still or Stills of One Thousand Gallons or upwards Content, shall not be so locked, or if under One Thousand Gallons Content shall not be so taken down, laid and locked in the Manner therein directed, such Distiller shall stand charged or chargeable with, and shall continue to pay Excise as if no Notice had been given of such Intention to discontinue from distilling with such Still or Stills: And whereas is by the said Act also Enacted, that if at any Time subsequent to Twenty four Hours after any Still of One Thousand Gallons Content

Content or upwards having been locked, such Still or the Works in which it is or shall be set, shall be found warm, the Distiller in whose Possession the same shall be found, shall forfeit the Sum of Fifty Pounds, unless such Still shall have been opened upon a new Declaration in Manner therein mentioned: And whereas it is by the said Act also Enacted, That if any Still under One Thousand Gallons so taken down as aforesaid, shall be replaced, or shall after Twenty four Hours from the Time that the same shall have been taken down and locked be found warm, or if the Worm-Tub, or Water therein shall be found warm, the Distiller in whose Possession the same shall then be, shall forfeit the like Sum of Fifty Pounds, unless such Still shall have been fixed, and set to work upon a new Declaration in Manner therein mentioned: And whereas it is by the said Act also Enacted, That from and after the Twenty fourth Day of June, One Thousand seven Hundred and Eighty two, any Distiller who shall for a Time discontinue Distilling, and shall desire to set to Work again with such Still or Stills so discontinued, shall give four Days Notice to the Collector of the District, and the Surveyor and Gauger of the Walk wherein such Distillery shall be carried on, of the Day on which he or she intends to begin to work again, and the Surveyor or Gauger shall, upon such Notice, open the Locks and fastenings of the Still or Stills of such Distiller, and charge him or her with Excise as therein before directed: And whereas the taking down of Stills under

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so much of the said Act as is herein recited, is repealed.

One Thousand Gallons Content, clear out of the Works and laying the same on the Ground, hath been found insufficient to answer the Purposes intended by the said in part recited Act; Be it Enacted by the Authority aforesaid, That so much of the said last mentioned Act as is herein before recited, shall, from and after the Twenty fourth Day of June, One Thousand seven Hundred and Eighty-five be repealed, and made void.

From 24th June 1785, every Distiller who intends to discontinue Distilling, may, 28 Days from unlocking his Still,

giving 6 Days Notice to the Collector and Gauger, and requiring such Still to be locked;

if Stills be under 1000 Gallons, the Notice to signify that the Distiller will displace the Worm or Worms,

LIII. And in lieu thereof, Be it Enacted by the Authority aforesaid, That from and after the Twenty fourth Day of June One Thousand seven Hundred and Eighty five, every Distiller who shall intend to discontinue Distilling with all or any of his or her Still or Stills, may from Time to Time after Twenty eight Days from the Day of unlocking such his, or her Still or Stills respectively, as herein after mentioned, discontinue Distilling with all or any of his or her Still or Stills, such Distiller giving Notice in Writing of such his or her Intention six Days before the Day on which he or she intends so to discontinue, which Notice shall be served upon the Collector of the District, and the Surveyor and Gauger of the Walk wherein such Distillery shall be carried on, such Notice requiring that his or her Still or Stills so intended to be discontinued from Distilling, may on a Day to be therein named be locked, and in Case of a Still or Stills under One Thousand Gallons Content, such Notice signifying that such Distiller will cause the Worm or Worms thereunto belonging, to be displaced and removed out of the Worm-Tub or Worm-Tubs, and

and thereupon, and upon such Distiller displacing and removing or causing to be displaced and removed clear out of the Worm-Tub, or Worm-Tubs, the Worm or Worms to such Still or Stills under One Thousand Gallons Content respectively belonging, and laying the same on the Ground near the said Tub, in which the same was, or were fixed, it shall then be lawful for the Surveyor or Gauger, to strap down and lock on the Head of every such Still or Stills so intended to be discontinued as aforesaid, and to lock the Door of the Furnace Grate, and to secure, stop, and lock the Discharge Cock or Pipe of every such Still or Stills; and if the Surveyor or Gauger shall be prevented or hindered from so doing, by any Person at such Distillery, or by Means of the Distillery being locked, and no Person appearing to give him Entrance, or otherwise, or if any Still or Stills shall not be so locked, or if the Worm or Worms belonging to any Still or Stills under One Thousand Gallons Content, shall not be so displaced, removed, and laid down as aforesaid, such Distiller shall stand charged and chargeable with, and shall continue to pay Excise as if no Notice had been given of such Intention to discontinue from Distilling with such Still or Stills.

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and if the Surveyor or Gauger be not permitted to strap down and lock the Head of such Still, &c.

of the said Still, if the Surveyor or Gauger shall be prevented or hindered from so doing, by any Person at such Distillery, or by Means of the Distillery being locked, and no Person appearing to give him Entrance, or otherwise, or if any Still or Stills shall not be so locked, or if the Worm or Worms belonging to any Still or Stills under One Thousand Gallons Content, shall not be so displaced, removed, and laid down as aforesaid, such Distiller shall stand charged and chargeable with, and shall continue to pay Excise as if no Notice had been given of such Intention to discontinue from Distilling with such Still or Stills.

LIV. And be it further Enacted by the Authority aforesaid, That from and after the Twenty-fourth Day of June, One Thousand seven Hundred and Eighty five, any Distiller who shall for a Time discontinue Distilling in Manner aforesaid, and shall desire to set to Work again with such Still or Stills so discontinued, shall give four Days Notice in Writing

Any Distiller who discontinues the distilling as aforesaid, and desires to set to work again, shall give four Days Notice,

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Locks and Fastenings to be opened.

Head of each Stall,
down and look the
petting to that
or Ganger be not
and if the surveyor

If subsequent to 24 Hours after any Still be locked, it shall be found warm, and if the Worm of a Still under 1000 Gallons shall be replaced, or the Worm, &c. be found warm, Distiller to forfeit £50, unless opened on a new Declaration.

giving 5-Dave Notice to the Collector and Owner, and requiring your satisfaction.

Any Dilemma who
discontinues the
dilemma as a whole-
and desires to
let it work again.
I will give you back
the money I had
paid for the same.

ing to the Collector of the District, and the Surveyor and Gauger of the Walk wherein such Distillery shall be carried on, of the Day on which he or she intends to begin to Work again, and the Surveyor or Gauger shall upon such Notice open the Locks and Fastenings of the Still or Stills of such Distiller, and suffer the Worm or Worms of such Still or Stills under One Thousand Gallons each Content, which shall have been so removed, to be replaced, and shall charge him or her with Excise as herein after mentioned.

LV. And be it further Enacted by the Authority aforeſaid, That if at any Time ſubſequent to Twenty four Hours after any Still having been locked, ſuch Still or the Works in which it is or ſhall be ſet ſhall be found warm, and in Caſe of a Still under One Thouſand Gallons Content, if the Worm thereunto belonging ſhall be replaced, or if the Worm-Tub, or Water therein, to any ſuch Still belonging, ſhall be found warm, the Diſtiller in whoſe Poſſeſſion the ſame ſhall be ſo found, ſhall forfeit the Sum of Fifty Pounds, unleſs ſuch Still ſhall have been opened upon a new Declaration in Manner aforeſaid.

LVI. And be it further Enacted by the Authority aforesaid, That from and after the Twenty-fourth Day of *June*, One Thousand seven Hundred and Eighty-five, every Distiller from the Day on which his or her Still or Stills shall be unlocked at his or her Desire, shall be charged and chargeable with,

with, and shall pay Excise in the Manner and according to the Quantities herein after mentioned, for the Space of Twenty-eight Days next ensuing, and for every Day after the Expiration of said Twenty-eight Days, until such Notice shall be given to the Collector, Surveyor, and Gauger as herein before directed, of the Time of his or her Intending to discontinue working his or her Still or Stills, and until his or her Still or Stills shall be locked in Manner herein before directed, and until the Worm or Worms of such Still or Stills under One Thousand Gallons Content each, shall be removed and taken down as aforesaid, and that every such Distiller shall likewise after every future Declaration of his or her Intention, to have his or her Still or Stills unlocked, stand charged and chargeable with, and pay Excise in like Manner, according to the like Quantities, and for the like Time, to commence and be computed from the Day of unlocking his or her Still or Stills, after such successive Declaration as aforesaid, a Deduction of two Days being made for the Purpose of putting up or replacing such Worm or Worms as shall be taken down, so as such Still or Stills be not set to work upon either of the said two Days, and also an Allowance of one Pound Sterling being made to every such Distiller, out of the Charge of Excise, for replacing the Worm belonging to every Still of Five Hundred Gallons Content and upwards, and of Twelve Shillings for replacing the Worm of every Still of Two Hundred Gallons, and less than Five Hundred Gallons Content.

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How charged.

Every Distiller shall be charged with Excise according to the Quantity of his or her Still or Stills, and for the Time he or she shall be working the same, as follows, to wit: For every Still of Five Hundred Gallons Content and upwards, one Pound Sterling; for every Still of Two Hundred Gallons, and less than Five Hundred Gallons, Twelve Shillings; and for every Still of One Hundred Gallons, and less than Two Hundred Gallons, Eight Shillings.

Every Distiller shall be allowed for replacing the Worm of a 500 Gallon Still and upwards, one Pound Sterling; for every Still of 200 Gallons, and less than 500 Gallons, Twelve Shillings; and for every Still of 100 Gallons, and less than 200 Gallons, Eight Shillings.

£1. allowed for replacing the Worm of a 500 Gallon Still and upwards.
12s. for a 200 Gallon Still, and less than 500 Gallons.
8s. for a 100 Gallon Still, and less than 200 Gallons.

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of less than 1000
Gallons, considered
at Work until the
Worm be displaced,
&c.

LVII. And be it further Enacted by the Authority aforesaid, That from and after the Twenty-fourth Day of *June*, One Thousand seven Hundred and Eighty five, every Distiller, whose Still or Stills shall be of less than One Thousand Gallons Content each, shall be considered as continuing to work until such Time as the said Worm or Worms of such Still or Stills shall be displaced and removed out of the Worm-Tub, or Worm-Tubs, as herein before mentioned, and the Person to whom the said Still or Stills shall belong, or who shall have the Custody thereof, shall be charged with and pay Excise accordingly.

Stills of 1000
Gallons or upwards,
to be charged
for 6 Charges of
Low Wines for 28
Days after un-
locked, and as
much more Pot-Ale,
&c. as found distil-
led for said Time,

and so in Proportion
until such Notice
be given as
aforesaid.

LVIII. And be it further Enacted by the Authority aforesaid, That from and after the Twenty-fourth Day of *June*, One Thousand seven Hundred and Eighty five, every Distiller being a Maker of Spirits, who shall have any Still of One Thousand Gallons Content or upwards each, shall be charged with, and shall pay Excise for six Charges of Low Wines for every such Still for Twenty eight Days next after the Day on which such Distillers shall have such Still or Stills unlocked, together with the Excise of as much more Pot-ale, Wash, Low Wines, Singlings, or Strong Waters, as he or she shall be found to make, or distil, within the said Space of Twenty eight Days, and in the same Proportion for every subsequent Day, until such Still or Stills pursuant to the Notice for that Purpose herein before directed to be given to the Collector, Surveyor, and Gauger, shall be locked as herein before is directed.

LIX. And

LIX. And be it further Enacted by the Authority aforefaid, That from and after the Twenty-fourth Day of *June*, One Thousand seven Hundred and Eighty five, every Distiller who shall have one or more Still or Stills under One Thousand Gallons, and not less than Five Hundred Gallons each Content, shall be charged and chargeable with, and shall pay Excise for eight Charges of Low Wines, for every such Still for Twenty eight Days next after the Day on which such Distiller shall have his, or her said Still or Stills unlocked, together with the Excise of so much more Pot-ale, Wash, Low Wines, Singlings, or Strong Waters, as he or she shall be found to make or distil, within said Twenty eight Days, and in the same Proportion for every Day, until such Still or Stills, pursuant to such Notice given to the Collector, Surveyor, and Ganger, as is herein before mentioned, shall be locked, and the Worm or Worms of such Still or Stills displaced and removed as herein before is directed.

LX. And be it further Enacted by the Authority aforefaid, That from and after the Twenty-fourth Day of *June*, One Thousand seven Hundred and Eighty five, every Distiller who shall have one or more Still or Stills under Five Hundred Gallons, and not less than Two Hundred Gallons each Content, shall be charged with and shall pay Excise for Twelve Charges of Low Wines for every such Still, for Twenty eight Days next after the Day on which such Distiller shall have his, or her Still or

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under 1000 Gallons, and not less than 500, to be charged for 8 Charges of Low Wines for 28 Days after unlocked, and for as much more Pot-Ale, &c. as found made within said Time, and so in Proportion till locked, &c.

Stills under 500 Gallons, and not less than 200, to pay for 12 Charges of Low Wines for 28 Days after unlocked,

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and for as much
more Pot-Ale, &c.
found made for
said Time, and so
in Proportion until
locked, &c.

for 28 Days after
unlocked,
about as to the
more Pot-Ale, &c.
in found made
of said
to be locked, &c.

No Distiller to be
licensed until he
enters into a Bond
of £200, condi-
tioned to pay Excise
for 112 working
Days in the Year
according to the
Regulations herein
contained.

for 28 Days after
unlocked,
about as to the
more Pot-Ale, &c.
in found made
of said
to be locked, &c.

Stills unlocked, together with the Excise of as much more Pot-ale, Wash, Low Wines, Singlings, or Strong Waters, as he or she shall be bound to make or distil within said Twenty-eight Days, and in the same Proportion for every Day, until such Still or Stills, pursuant to such Notice given to the Collector, Surveyor, and Gauger, as is herein mentioned, shall be locked, and the Worm or Worms of such Still or Stills displaced and removed as herein before is directed:

LXI. And whereas by the said Act, passed in the Twenty first and Twenty-second Years of His Majesty's Reign, it was Enacted, That no Person should be licensed to carry on the Trade of Distilling Spirits, unless such Person should first enter into a Bond to His Majesty, His Heirs and Successors, in the Penalty of Two Hundred Pounds, conditioned to pay Excise for One Hundred and Twelve working Days in each Year, that is to say, for Twenty-eight Days in each Quarter of the Year therein mentioned: And whereas there are certain Seasons in the Year, when the Process of Distilling may not be carried on with such Advantage to Distillers as at other Seasons, and it will equally answer the Purpose of the said Act, if such Distillers pay Excise, according to the Rules and Regulations herein contained, for any One Hundred and Twelve Working Days in each Year: Be it therefore Enacted by the Authority aforesaid, That no Person shall be licensed to carry on the Trade of distilling Spirits, unless such Person shall first enter into a Bond to

His

His Majesty, His Heirs and Successors, in the Penalty of Two Hundred Pounds, conditioned to pay Excise for One Hundred and Twelve Working Days in each Year, from the Time of obtaining his License, according to the Rules and Regulations herein contained, and that such Bond be taken in Lieu of the Bond so prescribed by the said recited Act as aforesaid, any Thing therein contained to the contrary notwithstanding.

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LXII. And be it further Enacted by the Authority aforesaid, That from and after the Twenty fourth Day of June, One thousand seven hundred and eighty six, no License for keeping any Still or Stills which shall not be of the Content of Five Hundred Gallons or upwards, shall be granted by the Chief Commissioners, or any Officer of His Majesty's Revenue, except to Apothecaries, Druggists, and Persons for distilling Medicinal Waters as now by Law may be, any former Act or Acts to the contrary notwithstanding.

From 24 June 1786, no License to be given for keeping any Still or less than 500 Gallons.

except to Apothecaries, &c.

LXIII. And be it further Enacted by the Authority aforesaid, That from and after the Twenty fourth Day of June, One thousand seven hundred and eighty-five, every Distiller who shall make use of one or more Still or Stills of One Thousand Gallons each or upwards Content, shall have an Allowance or Abatement in the Payment of his or her Excise, at the Rate of Sixteen per Centum for all Wash or Pot-Ale which shall be distilled in such Still or Stills; that every Distiller who shall make

An Allowance to be made for Stills of 1000 Gallons or upwards, of 16 per Centum for all Wash or Pot-Ale distilled,

as follows: 1000 Gallons or upwards, 16 per Centum; 500 Gallons or upwards, 12 per Centum; 250 Gallons or upwards, 8 per Centum; 100 Gallons or upwards, 4 per Centum; 50 Gallons or upwards, 2 per Centum; 25 Gallons or upwards, 1 per Centum; 10 Gallons or upwards, 0 per Centum; 5 Gallons or upwards, 0 per Centum; 2 Gallons or upwards, 0 per Centum; 1 Gallon or upwards, 0 per Centum.

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8 per Centum,
for Stills of 500,
and under 1000
Gallons, in Lieu
of any Allowance
heretofore.

make use of one or more Still or Stills of Five Hundred Gallons, and under One Thousand Gallons Content each, shall have an Allowance or Abatement in the Payment of his or her Excise, of Eight *per Centum* for all Wash or Pot-Ale distilled in said Still or Stills, which Allowance shall be in Lieu, and instead of any Allowance or Abatement granted to any Distiller or Distillers in like Cases respectively, by any Law or Laws heretofore made.

DRAWBACKS.

Recital 21 & 22
Geo. 3.

LXIV. And whereas by the said Act passed in the Twenty first and Twenty second Years of His Majesty's Reign, an Allowance by way of Drawback was given upon all Spirits distilled within this Kingdom on the Exportation thereof, in Compensation for the Duty of One Shilling and Two Pence a Gallon, payable thereon at the Rate of Ten Pence *per Gallon* for every Gallon of Spirits of a Strength not less than a Strength equal to Five Degrees, or Ten *per Centum* under Hydrometer Proof; and on Spirits or Brandies of greater Strength than of Five Degrees under Hydrometer Proof, a further Drawback at the Rate of One Penny *per Gallon*, over and above the Ten Pence aforesaid, for every Four Degrees exceeding the Strength above-mentioned, and so in Proportion for any greater or less Quantity: Be it Enacted by the Authority aforesaid, That from and after the passing of this Act, the Drawback which shall be allowed on all Spirits distilled within this Kingdom, shipped for Exportation to any Part beyond the Sea, other than to the Island of *Farro* or *Ferro*, which shall be of a Strength not

After passing this Act, the Drawback to be allowed on Spirits distilled in this Kingdom, and exported, except to *Farro* or *Ferro*, and of the Strength of 5 Degrees under Hydrometer Proof 9d. *per Gallon*;

not less than a Strength equal to Five Degrees, or Ten *per Centum* under Hydrometer Proof, shall be Nine Pence *per* Gallon for every Gallon of such Spirits, and on all Spirits or Brandies so to be exported, of greater Strength than of Five Degrees under Hydrometer Proof, after the Rate of One Penny *per* Gallon, over and above the Sum of Nine Pence *per* Gallon, for every Four Degrees which the same shall exceed the Strength above-mentioned; which Drawbacks or Allowances shall be in Lieu of all Drawbacks or Allowances heretofore given on such Export, any Act or Acts to the contrary notwithstanding.

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all Spirits or Brandies, of greater Strength than aforesaid, 1d. *per* Gallon above said 9d. for every 4 Degrees, the same shall exceed said Strength.

LXV. Provided always, That no Drawback on any one Gallon of Spirits or Brandies, shall exceed in the whole the Sum of Thirteen Pence.

Not more than 1s. 1d. *per* Gallon.

LXVI. Provided also, That no Drawback be paid, or any Allowance given on any Spirits exported to *Great Britain*, or the *Isle of Man*, until such Time as a Certificate under the Hands and Seals of the proper Officers of the Port at which such Spirits shall be landed, that the same have been landed at such Port, shall be produced.

No Drawback on Spirits to *Great Britain* or *Man*, without a Certificate.

LXVII. And be it Enacted by the Authority aforesaid, That the Master of the Ship in which such Spirits shall be exported, when clearing out, shall make Oath, "that he has the said Spirits on Board his Ship, and that to his Knowledge or Belief they are not intended to be re-landed; and that he will not suffer the same, or any Part thereof to be re-landed

The Master of the Ship to be sworn as herein.

in

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SEIZED.

Recital 23 & 24
Geo. 3.

LXVIII.

And whereas by an Act of Parliament passed

in the Twenty third and Twenty fourth Years of His

Majesty's Reign, Entitled, *An Act for continuing and*

amending several Laws relating to His Majesty's Revenue,

and for the more effectually preventing Frauds

therein, it was Enacted, That if any Still, Black Pot,

or Alembick, not licensed pursuant to Law, shall be

seized in the County of the City of Dublin, or in

other Counties of Cities, or Counties of Towns,

or the Liberties thereunto belonging, or in any

County of this Kingdom, by Virtue of any Law,

a Sum of Twenty Pounds for each and every such

unlicensed Still, Black Pot, or Alembick, as shall

be so seized, shall be given to such Uses, and to

such Person or Persons as are therein mentioned,

the same to be raised by Presentment of the Grand

Jury at the Assizes of such County of a City, or

County of a Town, or County at large, in which

such Stills, Black Pots, or Alembicks shall be seized,

or at the Quarter Sessions of the County of the

City of Dublin, or County of Dublin respectively,

if such Stills, Black Pots, or Alembicks be seized

there; and that such Money shall be raised out of

the Parish in such County of a City, or County of

a Town, or County at large, in which such Stills,

Black Pots, or Alembicks, shall be seized, the said

Money to be raised, apportioned, and levied, by the

same

in Ireland, or landed in the Island of *Ferre* or *Ferre*, except in case of inevitable Distress; which Oath shall be taken in Lieu of the Oath prescribed by the said Act to be taken by the Master of the Ship.

LXVIII. And whereas by an Act of Parliament passed in the Twenty third and Twenty fourth Years of His Majesty's Reign, Entitled, *An Act for continuing and amending several Laws relating to His Majesty's Revenue, and for the more effectually preventing Frauds therein, it was Enacted, That if any Still, Black Pot, or Alembick, not licensed pursuant to Law, shall be seized in the County of the City of Dublin, or in other Counties of Cities, or Counties of Towns, or the Liberties thereunto belonging, or in any County of this Kingdom, by Virtue of any Law, a Sum of Twenty Pounds for each and every such unlicensed Still, Black Pot, or Alembick, as shall be so seized, shall be given to such Uses, and to such Person or Persons as are therein mentioned, the same to be raised by Presentment of the Grand Jury at the Assizes of such County of a City, or County of a Town, or County at large, in which such Stills, Black Pots, or Alembicks shall be seized, or at the Quarter Sessions of the County of the City of Dublin, or County of Dublin respectively, if such Stills, Black Pots, or Alembicks be seized there; and that such Money shall be raised out of the Parish in such County of a City, or County of a Town, or County at large, in which such Stills, Black Pots, or Alembicks, shall be seized, the said Money to be raised, apportioned, and levied, by the same*

same Means, as other Publick Money is to be raised, applotted, and levied: And whereas it is thought expedient, that the said Rewards should be presented and raised in Manner herein after mentioned: Be it therefore Enacted by the Authority aforesaid, That in all

Cases where any Still, Black Pot, or Alembick, not licensed pursuant to Law, shall be seized in any County of a City, save the County of the City of *Dublin*, or in any County of a Town, or the Liberties thereunto belonging, or in any County in this Kingdom, save the County of *Dublin*, the said Sum of Twenty Pounds for each and every such unlicensed Still, Black Pot, or Alembick, as shall be so seized, shall be raised by Presentment of the Grand Jury at the Assizes of such County of a City, or County of a Town, or County at large, in which such Stills, Black Pots, or Alembicks shall be seized, and if the same shall be seized in the County of the City of *Dublin*, or County of *Dublin*, and not within the Jurisdiction of the Seneschal of any Liberty within the same in which publick Money is presented by the Grand Jury thereof, then by the Grand Jury for the County of the City of *Dublin*, or County of *Dublin*, at any Easter or Michaelmas Term, and if seized within the Jurisdiction of any Liberty within the County of the City of *Dublin*, or County of *Dublin*, in which the Grand Juries of the said County of the City of *Dublin*, and County of *Dublin* respectively, have not a Right to raise Money by Presentment, then by the Grand Jury to be sworn be-

STILLS, &c.
SEIZED.

When Stills, Black Pots, or Alembicks, shall be seized in any County of a City, except of *Dublin*, or County of a Town, or Liberties, or any County except *Dublin*, £ 20. shall be raised by Presentment of Grand Juries, as herein, for each Still, &c.

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XXXIV.

fore

C H A P.

XXXIV.

STILLS, &c.

SEIZED.

levied, &c. as by
said Act.

Said Still, &c.
must have been
condemned by the
Chief Commission-
ers, or Sub-Com-
missioners.

Provido where
there shall be a
Claim.

fore the Seneschal of such Liberty; and the said Money shall be raised out of the Parish, or Part of a Parish in the County of the City of *Dublin*, or other County of a City, or County of Town, and the Liberties thereof, consisting of more Parishes than one, or any extra parochial Place within the same, or out of such Parish or Part of a Parish in any Town in the County of *Dublin*, or in any Town in any County at large, consisting of more Parishes than one, in which such Still, Black Pot, or Alembick, shall be seized, or if the same be seized in any Town not consisting of more Parishes than one, or Town Land in any County at large, then the same shall be raised out of such Town or Town Land in such County at large, in which such Still, Black Pot, or Alembick shall be seized, and if seized within the Jurisdiction of the Seneschal of any Liberty within the County of the City of *Dublin*, or County of *Dublin*, then out of such Liberty in which such Still, Black Pot, or Alembick shall be seized, the said Money to be raised, applotted, and levied by such Ways and Means, and paid and applied in the same Manner as the said Money by the said last recited Act is directed to be applotted and levied paid and applied: Provided, always That such Still, Black Pot, or Alembick shall have been condemned by the Chief Commissioners and Governors of His Majesty's Revenue of Excise, if seized within the Jurisdiction of the Excise Office in *Dublin*, or if seized in other Parts of the Kingdom by the Sub-Commissioners of the District in which the same shall be respectively seized: Provided also, That in

Cases

Cases where there shall have been any Claim, the Time for appealing shall have elapsed, or the Sentence of Condemnation be affirmed before such Presentment shall be given in Charge as aforesaid.

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XXXIV.
PRESENT-
MENTS.

LXIX. And be it further Enacted by the Authority aforesaid, That the said respective Grand Juries be, and they are hereby authorized and required to present the said Money in Manner aforesaid upon a Certificate signed by the said Chief Commissioners or Sub-Commissioners respectively, by whom such Still, Black-Pot or Alembick shall be respectively condemned; of the signing of which by the said Chief Commissioners or Sub-Commissioners respectively, Proof shall be made by Affidavit before one of the Judges of Assize, or of the Court of King's Bench, or Seneschal of the said Liberties; such Certificate setting forth the particular City, Town or County, and Parish or Part of a Parish, extra parochial Place or Liberty, or Town Land where such Still, Black-Pot or Alembick was respectively seized, and the Name or Names of such Person or Persons who seized the same, and that such Still, Black-Pot, or Alembick hath been condemned by such Commissioners, or Sub-Commissioners respectively pursuant to Law, and at what Time the same hath been condemned, and whether such Still had been claimed by any Person or Persons, and if so claimed whether any Appeal had been brought against such Condemnation, and if such Appeal shall have been brought, whether the Sentence of Condemnation hath been affirmed; which Presentments shall be confirmed by the Judges of Assize of the Court of King's Bench,

Said Grand Juries are to present said Sum upon a Certificate signed by said Commissioners, proved on Oath,

the Certificate.

Presentment to be confirmed as herein.

C H A P.
XXXIV.

PRESENT-
MENTS.

Judges of Affize,
&c. and Senefchals
to give in Charge to
the respective Grand
Juries the Present-
ments applied for;

if Grand Juries
omit to make such
Presentments, it
shall not be lawful
for the Judges to
set any Presentment
for making, &c.
any Road or Bridge
at such Affizes, &c.

if in the County of the City of *Dublin* or County of *Dublin*, and if in any of the said Liberties, by the Senefchals of such Liberties respectively.

LXX. And for the better enforcing the levying of the said Money: Be it Enacted by the Authority aforefaid, That the feveral Judges of Affize, and General Gaol Delivery, on their refpective Circuits throughout this Kingdom, or the Judges of the Court of King's Bench, at any *Easter* or *Michaelmas* Term, and Senefchals of Liberties refpectively, are hereby directed and required to give in Charge to the feveral and refpective Grand Juries, which fhall be fworn before them, all and every fuch Presentment or Presentments, which purfuant to the faid recited Act, or this Act, fhall be applied for; and that if any of the faid Grand Juries, after fuch Certificate of the Chief Commiffioners and Sub-Commiffioners refpectively as aforefaid, hath been laid before fuch Grand Jury by fuch Judges of the Court of King's Bench or Affize, and Senefchals, refpectively, and after fuch Grand Juries have been fo charged by fuch Judges of the Court of King's Bench or Affize, or Senefchals, refpectively, to make fuch Presentment or Presentments, fhall, notwithstanding, neglect or omit to make the fame on or before the laft Day of the refpective Affizes where fuch Presentment or Presentments fhall be applied for, or the laft Day of any *Easter* or *Michaelmas* Term, or before the Grand Jury or Grand Juries refpectively of fuch Liberty or Liberties fhall be difcharged, then and in every fuch Cafe, it fhall not be lawful for the faid Judges and Senefchals refpectively,

spectively, or any of them, to *Fiat* any Presentment for making, repairing, widening, building, or rebuilding any Road or Bridge, or Roads or Bridges made, at such Assizes or Town, or before such Seneschals, previous to the discharging of the Grand Jury, refusing or omitting to present the same.

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PRESENT-
MENTS.

LXXI. And be it further Enacted by the Authority aforesaid, That if any Person being an Inhabitant of the Town-land or other District as aforesaid, in which any unlicensed Still, Black-Pot, or Alembick shall be seized, shall, Twenty four Hours before the Seizure thereof, give Notice in Writing to the Collector of the District in which such Still, Black-Pot, or Alembick all be kept, such Notice specifying the true Name and Description of the Town-land or other Place, and House thereon, in which such Still, Black-Pot, or Alembick is kept, and the Name of the Person in whose Custody or Possession the same then is, then and in such Case, the said Commissioners and Sub-Commissioners shall not give such Certificate as aforesaid, nor shall any such Presentment as aforesaid be granted or confirmed.

If Notice be given as herein, Commissioners shall not give such Certificate, nor shall Presentment be granted.

LXXII. And whereas Distillers who take out Licenses for the keeping of Stills, frequently under Colour of such Licenses, keep and use Stills of a larger Content than that expressed in such Licenses respectively, and thereby defraud His Majesty's Revenue: For Remedy whereof, be it Enacted by the Authority aforesaid, That if any Still shall be kept, or used by any Common Distiller, who shall have a

STILLS.

Any containing 4 Gallons more than mentioned in the License, shall be forfeited, and the Owner shall forfeit £20.

License

O H A P.

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STILLS.

License for keeping a Still or Stills, and that such Still or Stills so kept or used, shall respectively be of the Content of Four Gallons more than the Content of the Still or Stills, or any of them, for which a License hath or shall have been granted to such Distiller as aforesaid, then and in every such Case, such Still or Stills so exceeding the Content of the Still or Stills described in such License, shall be deemed an unlicensed Still, and shall and may be forfeited and seized; and the Distiller who shall keep or use the same, shall forfeit and lose the Sum of Twenty Pounds.

DISTILLERS

who keep a
Licensed Still,
may seize any
Unlicensed Still,
&c.

LXXIII. And whereas the clandestine distilling of Spirits is injurious as well to licensed Distillers, as to the Revenue, and it may tend much to the suppressing of private Distilleries, if Licensed Distillers were empowered to seize Unlicensed Stills, and the Worms and Utensils thereunto belonging, and were to be entitled to the like Benefits arising from Forfeitures, Penalties, and Rewards, as Officers of His Majesty's Revenue are now entitled to, on seizing such Stills: Be it therefore Enacted by the Authority aforesaid, That from and after the passing of this Act, every Distiller who hath, or shall have obtained a License for keeping one or more Still or Stills, shall have full Power and Authority to enter into the Dwelling-House, or other Premises, belonging to all or any Person or Persons in which a Still or Stills, or a Worm or Worms of a Still or Stills shall be kept, and for the keeping of which Still or Stills, or the Still or Stills to which such Worm or Worms shall belong, a License shall not

at

at such Time be produced, and to seize and carry away the same; and that such Licensed Distiller or Distillers may spill all Wash and Pot-Ale, in every Cafe where any Officer of His Majesty's Revenue may spill the same; and that such Licensed Distiller or Distillers, who shall seize any such unlicensed Still or Stills, Worm or Worms, shall have and receive one Moiety of the Produce of all such Still or Stills, Worm or Worms, and Distilling Utensils, seized by them respectively, upon Condemnation thereof, and of all Penalties to which the Person in whose Possession or Custody such Still or Stills shall be found, shall be subject on Account of having such Still or Stills in his, her, or their Possession, and of the Reward which by said last recited Act, and this Act, is to be raised on the Parishes and other Places in which such Unlicensed Stills shall be found.

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XXXIV.

DISTILLERS.

and spill Wash and Pot-Ale. In Cafes where Officers may, and receive a Moiety of the Produce of Stills, &c. they seize, and of the Penalties and Rewards.

LXXIV. Provided always, and be it Enacted by the Authority aforesaid, That every such Licensed Distiller, who shall seize any such Unlicensed Still or Worm of a Still, and Distilling Utensils, shall within the Space of Six Days from the Time of Seizure, give Notice thereof to the Collector of the District, or the next Resident Officer of Excise, who shall immediately after such Notice, take into his Custody such Still or Stills, Worm or Worms, and Distilling Utensils, and secure the same, in like Manner as if they had been seized by the said Collector or Officer of Excise.

Notice to be given to the Collector, &c. in 6 Days,

who is to take such Still into his Custody.

LXXV. And

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XXXIV.

SPIRITS

in Veffels containing more than 4 Gallons, conveying by Land, or on any River, Canal, or Lake, without a proper Permit, forfeited, with the Cart, Car, Horfe, or Veffel, and the Carman or Boatman £5. or 3 Months Imprifonment.

LXXV. And be it Enacted by the Authority aforefaid, That from and after the Twenty fourth Day of June, One thousand feven hundred and eighty-five, all *Aqua Vitæ*, Spirits, or Strong Waters, in any Veffel or Veffels, containing more than Four Gallons, which fhall be found carrying or conveying by Land, or on any River, Canal, or Lake, and for the Conveyance of which a proper Permit then in Force, and fufficient to protect and warrant the Conveyance of the faid *Aqua Vitæ*, Spirits, or Strong Waters, fhall not be produced upon Demand made by any Officer or Officers of Excife, and the Veffel or Veffels containing the fame, together with the Cart, Car, or other Carriage, or Draft, and all Tackle thereunto belonging, and the Horfe or other Beast drawing the fame, fhall be feized and forfeited; and in Cafe of Conveyance by Water as aforefaid, the Boat, Barge, or other Veffel conveying the fame, with all her Tackle, Furniture, and Apparel, fhall alfo be feized and forfeited; and that every Porter or Carman, and Boatman carrying or conveying the faid Spirits, fhall forfeit the Sum of Five Pounds; and in Default of Payment thereof, fhall fuffer Three Months Imprifonment.

VESSELS

or Utenfils for Diffilling, found in any Place not belonging to a Common Diffiller, or if ufed by them without being duly entered, may be broke.

LXXVI. And be it further Enacted by the Authority aforefaid, That all Veffels and Utenfils of what Nature or Kind foever, ufually ufed in the Procefs of Diffilling, which fhall be found in any Houfe, Out-Houfe, or other Place not belonging, to a common Diffiller of Spirits, *Aqua Vitæ*, or Strong Waters

Waters for Sale, or any House, or other Place thereunto adjoining; and also all Vessels used by any common Distiller for Sale, which shall not have been duly entered with the proper Officer of His Majesty's Revenue, shall and may be broke and destroyed by any Officer of His Majesty's Revenue, or by any Licensed Distiller as aforesaid, who shall find and discover the same.

G R A D
XXXIV.

LXXVII. And be it further Enacted by the Authority aforesaid, That no Distiller, so long as he or she shall have any Wash or Pot-Ale of Corn on Hand, shall set, have, or keep any Molasses Wash, nor shall any Distiller so long as he or she shall have any Molasses Wash on Hand, set, have, or keep any Wash or Pot-Ale of Corn, and if any Molasses Wash, and Wash, or Pot-Ale of Corn, be found at one and the same Time, in any Vessel of any Distiller, all such Wash and Pot-Ale shall and may be spilled by any Officer of His Majesty's Revenue, and the Person in whose Possession, or on whose Premises the same shall be found, shall forfeit the Sum of Twenty Pounds.

WASH or
POT-ALE
of Corn, and Mo-
lasses Wash, kept
at the same Time
may be spilled,
and Penalty £20.

LXXVIII. And whereas the Chief Commissioners of His Majesty's Revenue may deem it expedient to ascertain by Experiment the Quantity of Spirits which may be extracted by Distillation of Pot-Ale and Molasses Wash: Be it therefore Enacted by the Authority aforesaid, That it shall and may be lawful to and for the said Chief Commissioners of His Majesty's Revenue from Time to Time to cause to be provided, erected, and used in any Part or Parts

STILLS for
EXPERIMENTS.
Chief Commis-
sioners may cause
Stills, &c. to be
erected for trying
Experiments in
Distilling.

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**STILLS for
EXPERIMENTS.**

Persons appointed to use such Stills, may demand from any Distiller, as much Pot-Ale or Molasses Wash, as they think necessary, paying for the Pot-Ale 4s. for every 9 Gallons, or 6 Gallons of Molasses Wash;

Distiller refusing, forfeits £ 10.

of this Kingdom, one or more Still or Stills of any Dimension or Dimensions, with such Implements thereunto belonging, as they shall think necessary for the Purpose of distilling Pot-Ale and Molasses Wash, in Order to try Experiments in distilling, and shall and may by Warrant under their Hands, or the Hands of any Three or more of them, authorize such Person or Persons as they shall think proper, to use such Still or Stills for the Purpose aforesaid, and none other.

LXXIX. And be it further Enacted by the Authority aforesaid, That it shall and may be lawful to and for the Person or Persons so to be authorized to use such Still or Stills as aforesaid, to demand from any Distiller or Distillers who shall have in his, her or their Possession a sufficient Quantity of Pot-Ale or Molasses Wash, as many Gallons of such Pot-Ale or Molasses Wash, as such Person or Persons shall think necessary for the Purpose of charging such Still or Stills; and such Distiller and Distillers shall upon such Demand, deliver to such Person or Persons, such Quantity of Pot-Ale or Molasses Wash, as shall be so demanded, for which he, she, or they, shall be paid by the Person or Persons demanding the same, upon the Delivery thereof, at the Rate of Four Shillings for every Nine Gallons of Pot-Ale, and at the like Rate for every Six Gallons of Molasses Wash which shall be furnished or delivered by such Distiller or Distillers; and if any such Distiller or Distillers shall upon such Demand, refuse to deliver to such Person or Persons who shall be so authorized as aforesaid, such Quantity of Pot-Ale or Molasses Wash,

Wash, such Distiller or Distillers shall, for every such Offence, forfeit the Sum of Ten Pounds, to be recovered in Manner herein after mentioned.

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XXXIV.

LXXX. And whereas Persons convicted before the Chief Commissioners and Sub-commissioners of Excise respectively, of Offences against the Excise Laws of this Kingdom, and thereby subject to the Payment of Fines and Penalties, have frequently in Order to avoid the Effects of Warrants issued by the said Chief Commissioners and Sub-commissioners respectively, against the Goods and Chattles of such Persons for the levying of such Fines and Penalties, procure different Persons to make Claims of the Goods and Chattles seized under such Warrants, grounded on various Pretences, and thereby have avoided the Payment of such Fines and Penalties: For Remedy whereof, be it Enacted by the Authority aforesaid, That all Goods and Chattles whatsoever in the Use, Custody or Possession of any Person or Persons convicted as aforesaid, shall and may be seized by Virtue of the said Warrants, and sold for the Payment of such Fines and Penalties, without Regard to any Claim which any Person or Persons may have or pretend to have thereon, upon any Account whatsoever.

GOODS, &c.
in Possession, &c. of
any Person convicted
before the Com-
missioners, may be
seized by their
Warrant, and sold
without Regard to
Claims.

LXXXI. Provided always, That nothing herein contained, shall extend to prejudice any Right which any Landlord may now have over said Goods and Chattles for Recovery of his Rent.

Exception, as to
Claims at present
for Rent.

LXXXII. And whereas Complaints are frequently made to the Chief Commissioners and Sub-commissioners

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XXXIV.
OFFICERS.

*Commissioners
 empowered to ex-
 amine into Charges
 made against them.*

commissioners of His Majesty's Revenue, of the Conduct of inferior Officers of the Revenue touching their Offices, and it will tend much to the due Execution of the Duty of such Officers, if the said Chief Commissioners and Sub-commissioners were empowered to summon Witnesses necessary to be examined respecting the Truth of Allegations against such Officers touching their Conduct, and to examine such Witnesses upon Oath: Wherefore, be it Enacted by the Authority aforesaid, That in all Cases, where the said Chief Commissioners and Sub-commissioners respectively, shall judge it to be expedient and necessary, to enquire into the Conduct of any Officer or Officers acting under the Authority of the said Chief Commissioners, in any Matter concerning their respective Offices, it shall and may be lawful for the said Chief Commissioners and Sub-commissioners respectively, to proceed to examine into the Matter of such Charge, by summoning, or causing Parties or Witnesses to be summoned to appear before them, by Summons in Writing, under the Hand of such Person or Persons as they shall respectively appoint to sign the same, such Summonses to be left at the usual Place of Abode, or Habitation of such Parties or Witnesses, and to examine such Witnesses upon Oath, and in Case of a Quaker, upon solemn Affirmation; which Oath or Affirmation the said Chief Commissioners and Sub-Commissioners are hereby respectively empowered to administer; and in Case any Person duly summoned as aforesaid, to be a Witness, and give Testimony as aforesaid, shall wilfully neglect or refuse to appear, or else appearing, shall refuse to make Oath

Oath, or, if a Quaker, Affirmation, for Discovery of his Knowledge concerning the Matter in Question, or else making Oath or Affirmation, and refusing to answer such Questions and Interrogatories as shall be demanded of him or her touching the Matter in Question, shall for every Time he or she shall so offend, forfeit the Sum of Ten Pounds, to be recovered as herein after mentioned.

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OFFICERS.

Persons refusing to
answer Questions,
&c. forfeit £10.

LXXXIII. Provided always, That no Person or Persons who may give Testimony concerning any Matter which shall be so enquired into, shall be subject or liable to any Forfeiture, Fine, or Punishment, which he, she, or they may respectively have incurred, or be subject to by Reason of any Criminality in such Person or Persons in the Matters so enquired into, or be in any wise prosecuted or sued for the same.

Persons giving
Testimony, not
subject to Punish-
ment.

LXXXIV. And be it further Enacted by the Authority aforesaid, That if any Person or Persons shall wilfully, falsely, and corruptly take any of the Oaths or Affirmations hereby directed to be taken, or any other Oath or Affirmation directed to be taken, by any other Law or Laws now of Force, or hereafter to be Enacted in this Kingdom, relative to His Majesty's Revenue, and be thereof lawfully convicted, he, she, or they so offending, shall for every such Offence incur and suffer such Penalties, Forfeitures, Pains, and Disabilities, as Persons convicted of wilful and corrupt Perjury are by Law liable unto; or if any Person or Persons shall corruptly procure or suborn any other Person to take any such Oath or Oaths, Affirmation or Affirmations,

PERJURY.

Penalty on Per-
jury or Suborna-
tion.

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XXXIV.
PERJURY.

tions, and the Person or Persons so procuring or suborning, shall be thereof convicted, every Person so offending, shall for every such Offence, incur and suffer such Penalties, Forfeitures, Pains, and Disabilities, as Persons convicted of Perjury, or of Subornation of Perjury, are respectively by the Laws of this Kingdom liable unto.

OATHS.
Officers are em-
powered to admin-
ister Oaths and
Affirmations.

LXXXV. And be it further Enacted by the Authority aforesaid, That the several Collectors, Sub-Commissioners, or other Officers of the Revenue, in the several and respective Districts where such Oaths or Affirmations are required or directed to be taken, by this or any other Law or Laws now of Force, or hereafter to be Enacted relating to His Majesty's Revenue in this Kingdom, are hereby authorized, empowered, and required to administer such Oath or Oaths, Affirmation or Affirmations.

Affirmation of a
Quaker sufficient.

LXXXVI. And be it further Enacted by the Authority aforesaid, That in every Case in which an Oath is by this or any other Act now of Force, or hereafter to be Enacted in this Kingdom relating to His Majesty's Revenue, required to be taken, if the Person required to take the same shall be a known Quaker, that then, and in every such Case, the Officer or Officers empowered by Law to administer such Oath, shall not administer the same, but shall receive in Lieu thereof, the solemn Affirmation of such known Quaker.

LXXXVII. And whereas Common Brewers may fraudulently use great Quantities of Molasses in the brewing Ale and Beer, whereby the Consumption of

of Malt may be very much hindered, and His Majesty defrauded of great Part of the Duties on Ale and Beer : Be it therefore Enacted by the Authority aforefaid, That if any Common or Retailing Brewer of Beer or Ale, fhall, after the paffing of this Act, make ufe of any Molaffes, Coarfe Sugar, Honey, or Composition or Extract of Sugar, in the Brewing, making, or working of any Ale or Beer, or if any fuch Brewer fhall receive or take into his Custody or Poffeffion, any Quantity of Molaffes, Coarfe Sugar, Honey, or Composition or Extract of Sugar, exceeding the Quantity of Ten Pounds, every fuch Brewer fhall forfeit and lofe for every fuch Offence refpectively, the Sum of One Hundred Pounds ; and every Servant of fuch Brewer, and every other Perfon who fhall be aiding and affifting in the uſing any Molaffes, Coarfe Sugar, Honey, or Extract of Sugar, in the Brewing or Working of fuch Ale or Beer, or in carrying or conveying the ſame into the Houſe, Brewhouſe, or other Place belonging to fuch Brewer, fhall alſo forfeit and loſe, for every fuch Offence, the Sum of Twenty Pounds, and in Default of Payment thereof, fhall ſuffer Three Months Imprifonment.

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BREWERS.

Common Brewer
uſing Molaffes, &c.
in making Ale or
Beer, or having
more than 10 lb. in
his Cuſtody, for-
feits £100.

his Servants and
Aſſiſtants £20 each.

LXXXVIII. And whereas every Common and Retailing Brewer, who, purſuant to an Act made in the Seventeenth and Eighteenth Years of His Majesty's Reign, entitled, *Act for the Improvement of His Majesty's Revenue, and for the more effectually preventing Frauds therein, and for continuing and amending ſeveral Laws heretofore made, and now in Force relative thereto* ; hath or may declare him or herſelf to

17 & 18 Geo. 3.

be

CHAP.
XXXIV.
BREWERS.

Commissioners to
authorize Brewers
of Small Beer to
advance the Price
thereof, when Malt
or Barley exceeds
12s. per Barrel :

such Beer not to
exceed 11s. 6d.
per Barrel.

be a Brewer of Small Beer, is prohibited from brewing any Ale or Beer of a higher Price than therein mentioned : And whereas the Price to which by the said Act such Small Beer was limited, was, on a Presumption that the Middle Price of Malt or Barley should not exceed a certain Sum : And whereas the Prices of Malt and Barley have been, and may at certain Times be so high, as that such Common and Retailing Brewers of Small Beer cannot brew good and wholesome Small Beer at the Price to which by the said Act it stands limited : Wherefore, in Order that His Majesty's Subjects may at such Times be supplied with good and wholesome Small Beer, be it Enacted by the Authority aforesaid, That it shall and may be lawful to and for the Chief Commissioners and Governors of His Majesty's Revenue of Excise, or any Three of them, from Time to Time, when it shall satisfactorily appear to them, that the Average Price of good Malt or Barley exceeds Twelve Shillings by the Barrel, by Publick Notice under their Hands, to authorize all Common and Retailing Brewers, who are or shall be Brewers of Small Beer only, in such Places where it shall so appear to the said Commissioners, that the Price of good Malt or Barley shall exceed Twelve Shillings by the Barrel as aforesaid, for such Time as shall be expressed in such Notice or Notices to brew and sell such Small Beer at such advanced Price as shall be expressed in such Notice or Notices, in Proportion to the Excess of the Price of Barley or Malt above Twelve Shillings by the Barrel : Provided, that at no Time, nor in any Case, such Small Beer shall be brewed or sold at a greater Price in the

the whole than Eleven Shillings and Six-pence by the Barrel, each such Barrel to contain Forty Two Gallons, at Two Hundred and Seventeen Cubical Inches and Six-tenths of a Cubic Inch to each Gallon; any Thing in the said recited Act, or any other Act to the contrary notwithstanding.

C H A P.
XXXIV.
BREWERS.

LXXXIX. And be it further Enacted by the Authority aforesaid, That no Common or Retailing Brewer, shall, during such Time or Times as he, she, or they may be authorized as aforesaid, to brew and sell Small Beer at an advanced Price as aforesaid, brew or sell any Beer at a higher Price than that expressed in the said Notice or Notices, upon Pain of forfeiting the Sum of Fifty Pounds for every Time such Person or Persons shall commit such Offence.

Such Brewer of Small Beer not to sell any Beer at an higher Price than aforesaid, under Penalty £50.

XC. And be it further Enacted by the Authority aforesaid, That no Brewer of Strong Beer or Ale, or of Small Beer, shall sell to any Person or Persons, or expose to Sale, any Strong Beer or Ale, or any Small Beer in any Half Barrel in Gauge under Twenty Gallons, each Gallon containing Two hundred and seventeen cubical Inches and six-tenths of an Inch, or in any whole Barrel in Gauge under Forty Gallons, each Gallon containing two hundred and seventeen cubical Inches and six-tenths of an Inch, on Pain of forfeiting for each and every Time he shall offend herein, the Sum of Twenty Pounds.

Half Barrels to contain 20 Gallons and whole Barrels 40 Gallons each;

Penalty £20.

XCI. And

C. H. A. P.

XXXIV

BREWERS

of Small Beer to
state in their Ac-
count the Rate they
charge per Barrel,
and the Date of the
Notice.

Penalty £20.

XCI. And be it Enacted by the Authority
aforesaid, That every Brewer, who is or shall be a
Brewer of Small Beer only, and who by Virtue of
any Notice to be given by the Commissioners of His
Majesty's Revenue, under the Authority of this Act,
shall be authorized to brew and sell Small Beer at
a higher Price than after the Rate of Six Shillings
by the Barrel, containing Thirty-two Gallons, each
Gallon containing two hundred and seventeen cubi-
cal Inches and six-tenths of an Inch, shall, upon
furnishing any Account of the Money due by any
Person or Persons to such Brewer for Small Beer by
him sold or delivered to such Person or Persons re-
spectively state in such Account the Rate such
Brewer charged for the same by the Barrel, such Bar-
rel containing Forty-two Gallons, and each Gallon
containing two hundred and seventeen cubical Inches
and six-tenths of an Inch, and also the Date of the
Notice by the Commissioners of His Majesty's Re-
venue, by Virtue of which such Brewer is autho-
rized to charge the Price by him charged in such
Account for such Small Beer; and if any Brewer
shall offend in Respect of any of the Matters hereby
directed, every such Brewer for every such Offence
shall forfeit and lose the Sum of Twenty Pounds.

XCII. And be it further Enacted by the Au-
thority aforesaid, That for the more expeditious
determining of all Complaints against Common and
Retailing Brewers, and Retailers of Beer or Ale,
Porter, and Small Beer, for selling or retailing
Beer or Ale, Porter and Small Beer at a higher or
lower

lower Price than by Law they are or may be allowed respectively to sell and retail the same for, it shall and may be lawful to and for any One or more Chief Commissioners of Excise, to hear and determine all such Complaints, and to levy all Forfeitures that shall be incurred by or against any Person or Persons for selling or retailing Beer or Ale, Porter, and Small Beer at any Price contrary to Law, in the same Manner, and as effectually, to all Intents and Purposes, as any Three of the said Chief Commissioners are now empowered to do, with like Remedy of Appeal, as herein after mentioned.

XXXIV.
BREWERS.

Any one or more of Commissioners to hear and determine Complaints against Common and Retailing Brewers.

XCIII. And be it further Enacted by the Authority aforesaid, That an Act passed in the Twenty third and Twenty fourth Years of His Majesty's Reign, entitled, *An Act to enable the Commissioners of His Majesty's Revenue of Excise, to empower the Brewers of Small Beer at certain Times, and under certain Circumstances, to charge an higher Price for Small Beer than by Law they are enabled to charge for the same*, be, and the same is hereby repealed.

repealed.

XCIV. And whereas certain Duties are payable to His Majesty, upon Licenses required to be taken out by Persons selling and manufacturing various Matters and Things: Be it Enacted by the Authority aforesaid, That in all Cases, where any License is to be taken out in pursuance of any Act of Parliament, the several Collectors of His Majesty's Revenue be, and they are hereby authorized and empowered to grant such Licenses to every Person in their respective Districts, who shall require the same,

LICENSES.

Not to be sold or taken out by any Collector of His Majesty's Revenue except for Ale, Wine, Cyder, and Spirits, and for Stillers.

C H A P.
XXXIV.
LICENSES.

and that fuch Licenfes fhall be as effectual and valid, as if the fame were granted by the Chief Commissioners of His Majesty's Revenue, except Ale, Wine, Cyder, and Spirits Licenfes, and Licenfes to Diftilers.

Collectors granting License, may demand, as a Fee, 1s. per Pound of the Duty required;

for a Recognizance or Bond, 2s.

Not to affect the Right of the Collector of the County of Dublin Excise, to Fees by former Acts for Licenfes to fell Spirits.

XCIV. And whereas in certain Cafes, Bonds or Recognizances are to be given by the Persons obtaining Licenfes, and it is neceffary to ascertain the Fees the faid Collectors may receive upon granting fuch Licenfes, and upon taking the faid Bonds and Recognizances: Be it Enacted by the Authority aforefaid, That it fhall and may be lawful to and for every Collector who fhall grant fuch License or Licenfes, to ask, demand, and receive from the Perfon or Persons requiring fuch License, a Fee for each License, after the Rate of One Shilling in the Pound, according to the Duty payable to His Majesty on fuch License or Licenfes; and alfo to ask, demand, and receive as aforefaid, for every Recognizance or Bond which fhall be given by any Perfon or Persons obtaining a License, the Sum of Two Shillings; any other Act or Acts of Parliament to the contrary notwithstanding; and in Default of Payment thereof, fuch Collectors are refpectively authorized to refufe to grant fuch Licenfes.

XCVI. Provided always, That nothing herein contained fhall extend to affect the Right of the Collector of the County of Dublin Excife, to the Fees eftablifhed by any former Act or Acts of Parliament, on Licenfes for felling Spirits, and Recognizances thereon.

XCVII. And

XCVH. And whereas no Registry of any Malt-house erected or converted after the Twenty fifth Day of *March* One thousand seven hundred and eighty-five, for or to the Purpose of making Malt, can be received by the Commissioners of His Majesty's Revenue, unless such Malt-house shall contain after the Rate of three hundred and twenty-four square Feet of Kiln-Floor, for every twenty-five Barrels of Barley the Steep shall be capable of containing: And whereas Malt for Porter does not require so great a Proportion of Kiln-Floor: Be it Enacted by the Authority aforesaid, That in all Cases where the Floor of the Kiln of any Malt-house so erected or converted, shall be covered with Iron Wire, or Iron Plates, such Malt-house may be registered by the said Commissioners, or their Officer, although it shall not contain a Number of square Feet of Kiln-Floor, after the Rate aforesaid.

XCVIII. And be it Enacted by the Authority aforesaid, That if any Maltster, or Maker of Malt, shall use any Cistern for making of Corn or Grain into Malt, through the Centre whereof he or she shall not first erect, or cause to be erected and fixed, and constantly kept fixed Length-ways from one End to the other, a sufficient Frame or Stage of Wood, at least twenty Inches in Breadth, or shall use any Couch for the Purpose aforesaid, to which there shall not be a like Frame of Wood, to enable the Gaugers, or other Officers of Excise, to gauge and take an Account of all Corn in such Cistern or Couch making into Malt; or if such Maltster, or Maker

C. H. A. P.
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MALTSTERS.

Where the Floor of the Kiln of any Malt House is covered with Iron Wire or Plates, it may be registered, tho' not of the Dimensions required by the Malt Act of this Session.

Maltsters not affixing a Frame of Wood to their Cisterns or Couches.

C H A P.

XXXIV.

MALSTERS.

or not furnishing
Beams and Scales,
and Lights,

Maker of Malt, on the Demand of such Gauger, or other Officer, made to him or her, or to the Person or Persons attending, to shew his or her Stock, shall not furnish, or cause to be furnished, Beams and Scales properly erected; and Weights sufficient to enable such Officer to weigh and take an Account of his or her Stock of Malt, or shall not furnish, or cause to be furnished, on the Demand of such Gauger, or other Officer of Excise, Lights sufficient to enable such Officer to examine all Malt and Corn making into Malt, and to gauge, weigh, measure, and take an Account of the same, every Maltster, or Maker of Malt, so offending in any of the Cases aforesaid, shall, for every such Offence, forfeit the Sum of Twenty Pounds.

Corn or Grain, to
be forfeited, if
found in or upon
any Kiln-Floor, &c.
forming or keep-
ing of Malt, if such
Kiln-Floor, &c.
be not registered;
and also 40s. per
Barrel.

XCLIX. And be it further Enacted by the Authority aforesaid, That if any Corn or Grain whatever shall be found in or upon any Kiln-Floor, Room, or other Place for the making or keeping of Malt, or keeping of Corn or Grain making into Malt, unless such Kiln-Floor, Room, or other Place, shall have been duly entered and registered according to Law, all such Corn or Grain shall be forfeited, and the Owner or Owners thereof, or the Person or Persons in whose Possession the same shall be so found, shall forfeit the Sum of Forty Shillings for every Barrel thereof.

TOBACCO.

C. And whereas it was by an Act of Parliament passed in the Nineteenth and Twentieth Years of His Majesty's Reign, entitled, *An Act for continuing and amending several Laws relating to His Majesty's*

Revenue,

Revenue, and for the more effectually preventing Frauds therein, and for such other Purposes as are therein mentioned, Enacted, That if any Person or Persons buying, selling, manufacturing, or otherwise storing, or keeping in his, her, or their Custody or Possession, any Quantity of Tobacco, shall refuse or hinder any Surveyor, Ganger, or other Officer of Excise, his or their Assistant or Assistants, to enter into any of his or their Houses, Stores, Shops, Cellars, or other Places, or having permitted them to enter, shall afterwards refuse or prevent them from taking an Account from Time to Time, of all Tobacco there found, or shall refuse to shew and weigh the same, or any Part thereof, except Tobacco in Case, or to furnish legal Scales and Weights for the Purpose of weighing the same, or refuse to shew and declare the Quantity of his, her, or their separate Stocks of Tobacco, loose, or in Package, or Number of Rolls of Cane and Pigtail, or Snuff, Roll, or Quantity of Stock Tobacco, or Tobacco in Case, particularly expressing the Quantities of each Kind, such Person shall forfeit the Sum of One Hundred Pounds: And whereas Doubts have arisen, whether the Penalty imposed by the said last mentioned Act for the Hindrance and Refusal therein mentioned, can be sued for, and recovered, unless such Hindrance and Refusal be made by the Person buying, manufacturing, selling, storing, or keeping in his Custody Tobacco, who frequently to evade the Penalty of the Law, keep out of the Way, and leave their Houses, Stores, Shops, Cellars, and other Places for keeping Tobacco, under the Care of some of their Servants, or other Persons residing in their Families:

G. H. A. P.

XXXIV.

TOBACCO.

Recital of the Revenue Act 19 Geo. 3. relative to refusing Admittance to Officers to enter Houses, &c. where Tobacco is to take an Account thereof.

Doubts if the Penalty can be recovered if Admittance, &c. be not refused by the Person buying, manufacturing, &c. such Tobacco.

C H A P.

XXXIV.

TOBACCO.

Such Penalty of
£100. shall be reco-
vered, if Admit-
tance, &c. be refus-
ed by the wife or
other Person usually
entrusted with the
Stock.

Families: For Remedy whereof, and for obviating and taking away all such Doubts, be it Enacted and Declared by the Authority aforesaid, That the said Penalty imposed by the said last recited Act, on Persons buying, selling, manufacturing, storing, or keeping in his or her Custody, Tobacco as aforesaid, for the Hinderance or Refusal aforesaid, shall extend and be construed to extend to every Person buying, manufacturing, selling, storing, or keeping in his Custody Tobacco as aforesaid, whose Wife in the Absence of the Husband, or whose principal Servant, or other Person or Persons usually intrusted with his Stock in the Absence of the Husband and Wife shall refuse or hinder such Officer or Officers, his or their Assistant or Assistants, to enter into any of his or their said Houses, Stores, Shops, Cellars, or other Places, or having permitted them to enter, shall afterwards refuse or prevent them from taking an Account from Time to Time of all Tobacco there found, or shall refuse to shew and weigh the same, or any Part thereof, except Tobacco in Case, or to furnish legal Scales and Weights for the Purpose of weighing the same, or refuse to shew and declare the Quantity of his or their separate Stocks of Tobacco loose, or in Package, or Number of Rolls of Cane and Pigtail, or Snuff, Roll or Quantity of Stock Tobacco, or Tobacco in Case, or to express particularly the Quantities of each Kind.

Cl. And be it further Enacted by the Authority aforesaid, That the Duty of Two-pence

per

per Pound charged by Virtue of an Act passed this Session of Parliament, on all Tobacco manufactured in this Kingdom, shall be paid by the Manufacturer or Manufacturers taking Tobacco out of the original Package, or putting the same in Steep, to the Collector of the District, within seven Days after such taking out or putting into Steep, or in Default thereof, all such Tobacco shall be forfeited, and may be seized, and every such Manufacturer who shall offend herein, shall for each and every Offence forfeit the Sum of Twenty Pounds, and also One Shilling for each and every Pound Weight of the said Tobacco so taken out.

C H A P.
XXXIV.

TOBACCO.

The 2d. per lb. charged by an Act this Session on Tobacco manufactured in this Kingdom, shall be paid within 7 Days after taking it out of the original Package, or putting it in Steep; under Penalty of Forfeiture thereof, and also of £20. and 1s. for every lb. Weight.

CII. And whereas the Regulations heretofore made for the better securing the Revenue arising to His Majesty on playing Cards, have not been found sufficient to prevent Frauds on the said Revenue: And whereas one Mark, Stamp or Seal hath been heretofore appointed by the Commissioners of His Majesty's Revenue, to be put on the Paper and Thread, enclosing every Pack of Cards, and the same hath been impressed on a Label or Piece of Paper fastened on the Wrapper or Paper in which each Pack of Cards is enclosed: Be it Enacted by the Authority aforesaid, That it shall and may be lawful to and for the Chief Commissioners of His Majesty's Revenue for the Time being, or any three or more of them, and they are hereby authorized and empowered to devise, and by Notice in Writing under their Hands to be published in the *Dublin Gazette* for three suc-

C A R D S.

Commissioners empowered to devise and appoint one further and other Mark, &c. to be put on the Enclosure of every Pack of Cards, in Manner herein;

C H A P.
XXXIV.

CARDS.

each Label to be
numbered.The Cards of
each Manufacturer
to be numbered in
Progression, begin-
ning with Number
one.

cessive Days of Publication, to appoint one further and other Mark, Stamp or Seal, such as they shall think fit, to be put or impressed on the Label or Paper, to be fastened on the Wrapper, in which each Pack of Cards shall be enclosed or wrapped, and that the said Label or Paper be so contrived, as that when the same shall be so fastened on the said Wrapper, the Stamp, Mark, or Seal heretofore appointed to be put thereon, shall appear on one Side of each Pack of Cards, and the other Mark, Stamp, or Seal, to be appointed in Pursuance of this Act, shall appear on the opposite Side of the same Pack of Cards, and that the several Stamp-Masters respectively, shall number each Label in Arithmetical Progression under each Mark, Stamp, or Seal, to be put thereon in Manner aforesaid, so that the Numbers appearing on each Side of every Pack of Cards when enclosed in the said Label, shall be like or corresponding Numbers.

CIII. Provided always, That all Cards belonging to each Manufacturer shall be numbered in Progression, with the following or successive Numbers, the Cards of each Manufacturer, beginning with Number one, and that every Stamp Master, shall, after every Twenty fifth Day of *March*, Twenty fourth Day of *June*, Twenty-ninth Day of *September*, and Twenty fifth Day of *December*, begin to number the Cards to be stamped by him for each Manufacturer, with Number one.

CIV. And

CIV. And be it further Enacted by the Authority aforesaid, That from and after the Space of Two Months from the Day of publishing the said Notice, every Pack of Cards on the Label fastened, on which such Marks, or Stamps, and Number shall not have been put as are or is by this Act directed to be put thereon, and every Pack of Cards on the Labels, on which any Number shall be erased or altered, shall be deemed and taken to be Cards not stamped or marked, and shall be forfeited and seized, and every Person who shall sell, or expose the same to Sale, shall be liable to all Penalties to which Persons by the Laws now in being are subject for selling or exposing to Sale Cards not stamped at all.

CV. And be it further Enacted by the Authority aforesaid, That it shall be lawful for all Persons, who on the Twenty fourth Day of June, One thousand seven hundred and eighty five, shall have in their Custody or Possession, any Cards, on the Label on which the Mark, Stamp, or Seal heretofore appointed by the said Commissioners for that Purpose, hath been put, and which shall not have been stamped in the Manner directed by this Act, at any Time within Sixty Days after, to bring or send the same to the Stamp-Master in *Dublin*, who shall thereupon cancel the said Marks or Stamps upon all the Labels enclosing the said Cards, and the said Stamp-Master is hereby required to deliver unto the several Persons who shall so bring and deliver any Number of Packs of Cards, the Labels of which

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CARDS.

From 2 Months after publishing such Notice, every Pack of Cards not marked and numbered as aforesaid, or of which the Number shall be erased or altered, shall be deemed Cards not stamped, and be forfeited, &c.

Cards not stamped according to this Act on 24th June, 1785, to be taken within 60 Days after, to the Stamp-Master, who will cancel the Old, and give New Labels without Fee.

C H A P.

XXXIV.

CARDS

with the old Stamps
deemed not stamp-
ed at all.

shall have been so stamped with the said Mark, Stamp, or Seal formerly appointed as aforesaid, a like Number of Labels stamped and marked in Manner as by this Act is directed, without demanding or taking, directly or indirectly for the same, any Sum of Money, or other Consideration whatsoever; and in case any Person shall neglect or refuse, within the Time aforesaid, to bring, or cause to be brought and delivered unto the said Stamp-Master as aforesaid, any such Cards inclosed in such Label, stamped with the Mark, Stamp, or Seal heretofore appointed as aforesaid, the same is hereby declared to be of no other Effect or Use than if it never had been stamped.

Persons counter-
feiting or forging
any Mark, Stamp,
or Seal, made in
pursuance hereof,
&c. or selling Cards
with such forged or
altered Mark, &c.
adjudged Felons.

CVI. And be it further Enacted by the Authority aforesaid, That if any Person or Persons shall at any Time or Times make, counterfeit, or forge, or cause or procure to be made, counterfeited, or forged, any Mark, Stamp, or Seal, to resemble any Mark, Stamp, or Seal, which in pursuance of this Act, shall be made and used for stamping any Label or Paper enclosing any Cards, or shall counterfeit or resemble the Impression of the same upon any Paper for enclosing Cards, or shall erase or alter any Number to be put on such Paper or Label as aforesaid, thereby to defraud His Majesty, His Heirs or Successors, of the Duties upon Cards, or shall utter, vend, or sell any Cards with the Impression of such counterfeit Mark, Stamp, or Seal on the Paper or Label enclosing such Cards, knowing the same to be counterfeited, or shall utter, vend, or sell any Cards, on the Paper or Label enclosing which, any Number shall be erased or altered, knowing

knowing the same to be erased or altered, or shall fraudulently use any Mark, Stamp, or Seal, to be used in pursuance of this Act, thereby to defraud His Majesty, His Heirs, or Successors, of any of the Duties upon Cards; then every such Person so offending, and being thereof convicted in due Form of Law, shall be adjudged a Felon, and shall suffer Death as in Cases of Felony, without the Benefit of Clergy.

G. H. A. D.
XXXIV.

CVII. And whereas by Law, all Collectors receiving Quit, Crown, Composition, and other Rents payable to His Majesty, are required every Year to prepare a Book, wherein they are to enter all the Receipts or Acquittances by them given for all the aforesaid Rents, under their Hands, and in the Presence of the Party paying the same, on which Receipt the said Parties or any other on their Behalf, may set their Names, for every which Entry the Collectors may demand and receive Two Pence, which Books the Collectors are yearly, before the stating of their Accounts, to return, under their Hands, and on their Oaths, into the Office of the Auditor General; where the same shall be kept, not only as a Charge on such Collectors, but also as a Discharge to the Subject for all Sums thereby appearing to be paid: Be it therefore Enacted by the Authority aforesaid, That if any Collector shall not at the Time he shall perfect a Receipt for any such Rent as aforesaid, paid to him, enter, or cause to be entered the same in the said Book, every such Collector so offending, shall for every such Offence forfeit the Sum of Twenty Pounds, one Moiety thereof

2MOITDA
QUIT, CROWN
RENTS

sol. 00. null. Ignor. 008. Subscrip.

Collectors perfecting a Receipt for Quit, Crown, Composition, or other Rent, who shall not enter the same in the Book appointed, forfeit 20.

C H A P.
XXXIV.

thereof to the Use of His Majesty, and the other Moiety to him, her, or them, who shall sue for the same, to be recovered by Action of Debt, Bill, Plaint, or Information, in any of His Majesty's Courts of Record in Dublin, wherein, no Effoin, Protection, or Wager of Law, Privilege, or more than one Imparance shall be allowed, with full Costs of Suit.

ACTIONS,

or Suits against
Persons for acting
in pursuance of
this, or any former
Revenue Act,
shall be commenced
within 3 Months
after the Cause, &c.

general Issue to be
pleaded, &c.

CVIII. And be it further Enacted by the Authority aforesaid, That in case any Action or Suit shall be brought or commenced against any Person or Persons for any Matter or Thing by him or them done or executed by Virtue of, or in pursuance of this Act, or any other Act or Acts heretofore made, or hereafter to be made, relating to His Majesty's Revenue, such Action or Suit shall be commenced within Three Months next after the alledged Cause of Action shall accrue, and shall be laid in the proper County where such alledged Cause of Action shall have risen or begun, and the Defendant or Defendants in such Action may plead the general Issue, and give this Act and the special Matter in Evidence, at any Trial to be had thereon, and that the same was done in pursuance of, and by Authority of this Act, or some other Act relating to His Majesty's Revenue; and if a Verdict shall pass for the Defendant or Defendants, or the Plaintiff or Plaintiffs shall become nonsuited, or discontinue his, her, or their Action or Prosecution, or Judgment shall be given against him, her, or them, upon Demurrer or otherwise, then such Defendant or Defendants shall

shall have treble Costs awarded to him or them, against such Plaintiff or Plaintiffs.

C H A P.

XXXIV.

STAMPS.

CIX. And whereas by an Act passed in this present Session of Parliament, it is Enacted, That for every Advertisement to be contained or published in any Gazette, News-paper, or Journal, to be published Weekly or oftener, or in any other printed Paper or Pamphlet whatsoever, being dispersed or made publick, Yearly, Monthly, or at any other Interval of Time, from the Twenty fifth Day of *March*, One thousand seven hundred and eighty five, to the Twenty fifth Day of *March*, One thousand seven hundred and eighty six inclusive, a Duty of One Shilling shall be paid, and a farther Duty for the same, after the Rate of One Shilling for every Ten Lines which every such Advertisement shall contain, over and above the first Ten Lines, each Line to be taken according to the Length commonly used in such Gazette, Journal, Pamphlet, or News-paper: And whereas the Regulations contained in the said in Part recited Act for the Payment of the said Duties have been found ineffectual: Be it Enacted by the Authority aforesaid, That no Line in any such Advertisement shall be printed of a Length exceeding Twenty m's of the Letter called Long-Primer, or Two Inches and Three Quarters of an Inch; and in case any such Advertisement shall be printed in Lines exceeding such Length as aforesaid, then, and in that Case, there shall be paid for every such Advertisement treble the Duties imposed by the said in Part recited Act.

Recital of Stamp Act this Session.

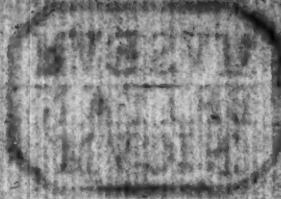
Recital of Stamp Act this Session.

Recital of Stamp Act this Session.

No Line in any Advertisement to exceed in Length 20 m's Long-Primer;

or to pay treble Duty.

CX, Provided



CHAP.
XXXIV.

STAMPS.

If the Lines be
of a proper Length,
no Regard is to be
had to the Number
of Columns.

Persons acting as
Agents, &c. for
any Insurer or In-
surers against Loss
by Fire, except
such Insurers be
licensed, forfeit
£100.

CX. Provided always, and be it Enacted by the Authority aforesaid, That for every such Advertisement printed in Lines not exceeding such Length as aforesaid, the said Duty of One Shilling, and the said further Duty, after the Rate of One Shilling for every Ten Lines which every such Advertisement shall contain over and above the first Ten Lines, shall be paid, and no more, without Regard to the Number of Columns in which any such Gazette, Journal, Pamphlet, or Newspaper containing such Advertisement, shall be printed.

CXI. And for the more effectual Prevention of Frauds to evade the Duty on Insurances against Loss by Fire: Be it Enacted by the Authority aforesaid, That if any Person or Persons shall act as Agent or Agents for any Person or Persons, Bodies Politick or Corporate, in publicly or privately insuring or receiving Subscriptions for insuring or delivering out Policies or Receipts for Insurance against Loss by Fire, except for such Person or Persons, Bodies Politick or Corporate, as shall be duly Licensed pursuant to an Act passed this Session of Parliament, Entitled, *An Act for granting to His Majesty, His Heirs and Successors, the several Duties therein mentioned, to be levied by the Commissioners for managing the Stamp Duties*, every such Person shall for every such Offence forfeit the Sum of One Hundred Pounds; and if any Person or Persons, whose House or Houses, Furniture, Goods, Wares, Merchandises,

